

Statewide Fund Accounting
Phone: (907) 450-8063
Fax: (907) 450-8071



UNIVERSITY
of ALASKA
Many Traditions One Alaska

209B Butrovich Building
910 Yukon Drive
PO Box 756540
Fairbanks, AK 99775-6540

May 14, 2014

To: Pat Pitney, Michael Ciri, Bill Spindle, Myron Dosch

From: Wei Guo, Financial Accounting Director

Re: Year-End Finance Closing Instructions

Please find FY14 year-end finance closing instructions at Statewide Fund Accounting's website <http://www.alaska.edu/fund-accounting/>. The payroll close memo is attached as appendix C.

Please note the following items:

- Moss Adams will be conducting the university audit for FY14.
- Finance closes on July 18 for FY14.
- Tuition Waiver reports are due to the Chief Financial Officer by September 1, 2014. Please refer Regulation R05.10.080.
- All documentation must be submitted in electronic format. Any documents containing bank account numbers, and other sensitive information, such as student ID, etc., should be transferred using a secured method, such as encrypted document or redacted.
- Send backup documents for payments over \$100,000 issued from July 1 to August 31 to Statewide Fund Accounting every Monday for payments made in the preceding week. See VII. All Funds, D. Accounts Payable on page 10.
- Construction work performed prior to June 30, yet billed after, should be recorded as accounts payable in FY14. See VII. All Funds, D. Accounts Payable on page 10.
- All deposits per bank should be recorded. See VII. All Funds, A. Reconciliations, 1. Depository on page 7.

- Prepaid travel instructions for departmental travel card usage are located in section VIII. Unrestricted Funds, C. Prepaid Travel, on page 14.
- Guidance for capitalizable costs of buildings, infrastructure and other capitalizable assets is located at VII. All Funds, F. Capital Improvement Expenditures-Capitalized Costs on page 10.
- Clean up unidentified deposit account 0777 by the close of finance on July 18.

Please note the following dates:

- FY14 cutoff for prior year (FY13) encumbrance transactions is June 19.
- FY14 cutoff for journal vouchers is July 18.
- FY14 deadline for entering/tagging fixed asset equipment is July 22

Due dates included in this memo generally refer to when items are due to Statewide; Campuses may have different deadlines.

Please continue to review current year and prior year encumbrances to ensure active status and to avoid inadvertent lapse of funds. Also, examine the accounts payable open invoice reports and clear out any invalid items.

Thank you for your continued cooperation and assistance in helping close the university's fiscal year.

cc: Nichole Pittman, Sandi Culver, Raaj Kurapati, Barbara Hyde, Tanya Hollis, Jason Theis, Tom Dienst, Kelly Thorngren, Marci Zimmerman, Karin Baldwin, Carolyn Weaver, Laura Katucki

Fiscal Year-end Finance Closing Instructions

FY14

Contents

	Page
I. Introduction & Contact Information	1
II. List of Significant Dates	2
III. Transmittal Forms	4
IV. A. System Schedule	6
B. Important Items	6
V. Auditors' Schedule.....	6
VI. Management Report Responses	
A. April 2014	7
B. Subsequent to April 2014.....	7
VII. All Funds	
A. Reconciliations.....	7
B. Payroll	9
C. Journal Voucher Entry	10
D. Accounts Payable.....	10
E. Fixed Asset Equipment	10
F. Capital Improvement Expenditures—Capitalized Costs	10
VIII. Unrestricted Funds	
A. Cash.....	12
B. Receivables	13
C. Prepaid Travel	14
D. Inventory	14
E. Accounts Payable.....	16
F. Encumbrances	17
G. Establishment of Unrestricted Budget	19
H. Auxiliary Funds	19
IX. Restricted Funds	
A. Receivables	19
B. Analysis of Debit Fund Balances.....	20
C. Budget Roll	21
D. Closing Restricted Funds	21
X. Student Loan Funds	
A. Cash Accounts	22
B. Receivables	22
C. Allowance for Uncollectible Loans	23
Appendices	
A. Operating in the Previous Fiscal Year	24
B. Student Loan Reconciliation Format	26
C. Payroll Close Memo	27

Fiscal Year-end Finance Closing Instructions

I. Introduction

These fiscal year-end finance closing instructions are provided to facilitate the closing of the university's books as of June 30 and to facilitate completing the external audit by September 30.

Compliance with these instructions and specific cut-off dates is **mandatory**. If for any reason, full compliance with a year-end finance closing instruction is not possible, it is critical that this be communicated directly to Wei Guo, Statewide Fund accounting, **prior** to the due date.

The transmittal form at Section III A, page 4, should be used for transmittal of all year-end data excluding the management report and payroll activity. The transmittal form at Section III B, page 5, is used for submission of inventory instructions sent to Statewide Internal Audit.

Please note that throughout these instructions due date refers to the date documents should be received in Statewide Fund Accounting, or other appropriate department, as indicated.

Contact Information

Statewide Fund Accounting ua-fund@alaska.edu 907-450-8063

Wei Guo
Financial Accounting Director
wguo@alaska.edu
907-450-8063

II.	List of Significant Dates	Page No
	The Payroll/HR close memo is attached as appendix C. Please check the Fund Accounting website or the Payroll/HR website for the most recent copy. http://www.alaska.edu/files/hr/reference.reference.fy_close_procedures_fy14.pdf	
May 23	Notify Internal Audit of dates of physical inventory	14-16
May 30	Continue reviewing encumbrances for validity	17-18
May 30	Inventory instructions due at Internal Audit	14-16
June 19	Last day for prior year (commit type "C") encumbrance transactions (must be paid or liquidated) by 5 PM	17-18
June 30	Last date for issuing and delivering FY14 checks (non-payroll)	13
June 30	List of undelivered checks	13
June 30	Record last check number used (A/P, hand pay & payroll)	13
June 30	Physical count of contents of safes	
June 30	Physical inventory cutoff date	15
June 30	Capital Improvement Schedule (Fund 5XXXX) due in Statewide	11
June 30	Date goods or services must be received to be FY14 accounts payable	16
June 30	Temporary unrestricted budgets reversed	24
June 30	FY15 permanent budgets are loaded	
July 2	Inventory adjustment to be made by units	14-16
July 3, 4	Holidays	
July 8	Capital Improvement Componentized Schedule due in Statewide	11
July 9	Last day for electronic file feeds from other sub systems by NOON	
July 18	Last day for A/P canceled checks to be done	16
July 18	LAST day for unit entry to FY14 by 5 PM	6, 10
July 19	General Ledger roll	24
July 19	Encumbrance roll	17, 25
July 19	Budget roll (finance)	21, 25
July 22	Last day to enter fixed asset equipment for FY14	10

II.	<i>List of Significant Dates</i>	<i>Page No</i>
July 25	Following items due in Statewide (earlier submission is appreciated):	
	Depository reconciliations and reconciling deposit explanations (See VII. All Funds, A. Recons, 1. Depository)	7
	Reconciliations for balance sheet accounts	7
	Reconciliations for revenue/expenditure account codes	8
	Capital Improvement Schedules (unrestricted and restricted)	11
	Petty cash and change fund reports (Procedures C-04, C-05)	12-13
	List of undelivered checks	13
	Last check number issued	13
	List of issued unrecorded checks	13
	Aged listing on restricted fund receivables	14, 20
	Reconciliation of allowance for doubtful accounts	13, 23
	Inventory detail	14-16
	Analysis of Accounts Payable	16
	Year-end encumbrance list	17-18
	Auxiliary reconciliations, adjusting entries, detail listings	19
	Listing of loan receivables	22
	Reconciliations for loan fund accounts (receivables, balance sheet and checking)	22
	Analysis of doubtful loans	23
August 31	Last day for Documentation for Unrecorded Liabilities (July 1- August 31) due in Statewide	10
Sept 1	Tuition Waiver Reports under R05.10.080 to CFO	

III. A. Year-end Transmittal Form: *Please submit to Statewide Fund Accounting*

ua-fund@alaska.edu

ALL SUBMISSIONS MUST BE ELECTRONIC TO MEET MOSS ADAMS's REQUIREMENTS

(If you need assistance on how to encrypt or redact sensitive information call 907-450-8073)

The following are due in Statewide Fund Accounting by July 25 (earlier submission is appreciated).

Mark X if Included	Page No.
<input type="checkbox"/> Depository reconciliations	7
<input type="checkbox"/> Reconciliation of balance sheet accounts (Attach list of account numbers)	7
<input type="checkbox"/> Reconciliation for revenue/expenditure account codes	8
<input type="checkbox"/> Petty cash and change funds report, Procedures C-04, C-05	12-13
<input type="checkbox"/> List of undelivered checks	13
<input type="checkbox"/> Last check #s used - identify type – A/P or payroll hand pay	13
<input type="checkbox"/> List of issued unrecorded checks	13
<input type="checkbox"/> Reconciliation of allowance for doubtful accounts	13, 23
<input type="checkbox"/> Inventory detail	14-16
<input type="checkbox"/> Analysis of accounts payable	16
<input type="checkbox"/> Year-end encumbrance list	17-18
<input type="checkbox"/> Auxiliary reconciliations	19
<input type="checkbox"/> Aged listing on restricted fund receivables	19
<input type="checkbox"/> Loan Fund receivables Specify account # _____	22
<input type="checkbox"/> Loan Fund balance sheet account reconciliations (attach list of accounts)	22
<input type="checkbox"/> Loan fund checking accounts	22
<input type="checkbox"/> Loan fund, analysis of doubtful loans Specify account # _____	23

Date submitted _____

Submitted by _____

Unit _____

Phone # _____

III. B. Year-end Transmittal Form

Please submit to Internal Audit: ua-ia-dept@alaska.edu

	<u>Page</u>
_____ Inventory Instructions (June 1)	14-16

Date submitted _____ Submitted by _____

Campus _____ Phone # _____

IV. A. System Schedule

The Banner Finance application is real time and does not require the system to be totally shut down to do processing.

The system's scheduled **PRIMARY** availability is from 7:30 AM to 8:00 PM, Monday through Friday. During these hours, there is end user and technical support.

The **SECONDARY** availability is on Saturdays from 7:30 AM to 4:00 PM. This means if the system is up, the end users can use it, but there is no support staff if problems occur. Maintenance, upgrades, long processing jobs, etc. are also done on Saturdays with prior notice to users.

The system is **NOT** available on Sunday.

B. IMPORTANT ITEMS FOR June 30

- **All** cashier sessions must be closed and finalized on June 30 by 6 PM to ensure posting to FY14.
- **All** Touchnet uPay Sites and uStores Sites must be offline between 4 PM on June 30 and 7 AM on July 1.
- **Accounts Payable cut off is July 18. Activity after that date is FY14 activity.**
- Units are not to do journal entries or any other types of transactions against FY14 after July 18. The system does prevent JV's from being processed and scripts will be run to catch other items. Those items will be deleted or reversed for activity posted after that date.
- It is the campuses or units' responsibility to run, print and distribute reports and information timely to meet the audit schedule.
- For year-end closing purpose, the month of June runs from June 1 to July 18. Proposed JVs should be forwarded to Statewide Fund Accounting for approval if material.

V. Auditors' Schedule

Moss Adams will be performing the external audit of the university. The university's internal auditors will be assisting Moss Adams in the areas of cash disbursement, payroll, journal entries, year-end cutoffs, cash, plant funds, tuition and fees. Your cooperation with all audit requests is appreciated.

Interim audit fieldwork by Moss Adams is scheduled for June 9 to June 13.

All communication with the external auditors will be coordinated through Wei Guo, Statewide Fund Accounting. If certain dates identified above create an untenable situation for your staff, please contact Wei Guo so the best schedule can be arranged.

VI. Management Report Responses

A. April 2014

See separate guidance from Controller's Office.

B. Subsequent to April 2014

No formal management report response will be due for the month of June; however, units should be prepared to respond regarding their lapse or unrestricted fund balance status for FY14.

To assist in these responses and in the units' internal projections, campuses have the ability to run the "S Reports" (FGR2SRP). These reports can be run by a unit at any point in time. It is the units' responsibility to run, distribute and review these reports. Documentation on how to run the S Reports is available on the UA Financial Systems Website.

VII. All Funds

A. Reconciliations

1. Depository

All deposits per bank should be recorded. Depository reconciliations should not show any deposits that are unrecorded in the university accounting system at fiscal year-end. Reconciling deposits must be recorded on the university accounting system by journal voucher before July 18. The entry is:

dr	Cash 0140-XDEP	x,xxx.xx
cr	Unidentified Deposits 0777-XXXXXX	x,xxx.xx

The FY15 reversing journal voucher entry should be prepared at the same time.

The following must be sent to Statewide Fund Accounting by July 25:

- Copy of the FY14 journal voucher and backup.
- Copy of the FY15 reversing journal voucher entry.
- Each unit must provide an explanation listing the deposits and where the receivable, if any, is recorded. The following groupings should be used: sponsored programs, auxiliary, and unrestricted. All Foundation deposits must be identified within the sponsored programs, auxiliary, and unrestricted groupings.

2. Balance Sheet

Each unit will be responsible for reconciling all of the balance sheet accounts for all funds which are administered by their campus with the exception of the excluded balance sheet accounts identified in procedure G-03 in the Statewide Accounting Manual <http://www.alaska.edu/controller/acct-admin-manual/acct->

[and-finance/G-03.pdf](#). Reconciliations of all balance sheet accounts through July 18, FY14 are due in Statewide Fund Accounting July 25.

Any reconciling items between the detail list and the FGRGLTA must be clearly identified with supporting documentation attached. In general, follow the guidance of procedure G-03 plus the instructions given in sections VIII through X of this document.

3. Revenue/Expenditure

Due in Statewide Fund Accounting by July 25.

Four groups of required schedules are described below. These schedules assist in the preparation of the revenue and expenditure portion of the financial statements.

The total of each revenue/expenditure account code should agree to either the campus or unit total on the Banner Finance "M" series reports (FGR2MRP), as of July 18 for FY14.

Schedule 1

- a. Fund 1XXXXX, account code 9805 miscellaneous income
- b. Fund 1XXXXX, account code 9860 miscellaneous sales and rental revenue

This schedule should have the following columnar headings:

<u>Org No</u>	<u>Org Title</u>	<u>Amount</u>	<u>Cumulative Nature of Revenue</u>
---------------	------------------	---------------	---

The organization (org) number referred to is the lowest level org code. Please provide a description of the nature of the revenue for each org code. 'Other' or 'miscellaneous' is sufficient explanation of the nature of revenue when the dollar amount is less than \$5,000. Additional information may be requested if necessary.

Schedule 2

- a. All unrestricted funds, account code 9410 thru 9475

The purpose of this schedule is to review account codes 9410 thru 9475 in the unrestricted funds to determine if any amounts should be recorded as gift revenue, i.e. recorded in 9478, 9480 or 9485. Please list only the amounts that should be shown as gifts. For additional guidance please email ua-fund@alaska.edu.

<u>Fund No</u>	<u>Org No</u>	<u>Amount</u>	<u>Comments</u>
--------------------	-------------------	---------------	-----------------

Schedule 3

- a. All funds except 6XXXXX, account code 8341 interest expenditures

- b. All funds except 6XXXXX, account code 8342 retirement of indebtedness

These account codes are used exclusively with fund 6XXXXX for debt service and no entries belong in these account codes in other funds. If any items remain uncorrected after July 18, identify these items so that proper consideration can be made in the financial statement preparation. These schedules, if any, have the following columnar headings:

<u>Org No</u>	<u>Reference</u>	<u>Amount</u>	<u>Description</u>	<u>Correction Required</u>
---------------	------------------	---------------	--------------------	--------------------------------

Schedule 4

- Fund 19XXXX, account codes 91XX, 96XX and 98XX
- Fund 10XXXX, account codes 97XX
- Fund 2XXXXX, account codes 97XX and 99XX
- Fund 4XXXXX, account codes 91XX, 96XX and 97XX
- Fund 5XXXXX, account codes 91XX and 99XX

There should be no entries in these account codes. This schedule (if necessary) should have the following columnar headings:

<u>Org No</u>	<u>Org Title</u>	<u>Amount</u>	<u>Nature of Item</u>	<u>Correction Required</u>
-------------------	----------------------	---------------	-----------------------	--------------------------------

B. Payroll

The Payroll/HR Processing Fiscal Year 2014 close memo from the Statewide Office of Human Resources is attached in Appendix C. Please check either the Fund Accounting website or the Payroll/HR website for the most recent copy http://www.alaska.edu/files/hr/reference.reference.fy_close_procedures_fy14.pdf

Journal Vouchers

It is imperative that the HR system, which maintains the payroll detail, and the Finance system, which posts summary level payroll charges, stay in balance. Therefore, it is essential that labor reallocations be processed through the payroll system in the current fiscal year. Journal vouchers cannot be used for payroll transactions, with the following exceptions:

- Prior fiscal year labor reallocations for transfers only between restricted funds are authorized for journal voucher processing using finance rule code JPAY.
- Prior fiscal year labor reallocations for transfers between unrestricted funds, or transfers between unrestricted and restricted funds must use finance rule code JSPC. These journal vouchers must be sent to SWOHR for approval and processing at SW Finance.

Staff Benefit Rates

New staff benefit rates will be implemented for the R15 payroll based on the prior years' experience and the future years' projection. The chief financial officers of the major administrative units will be notified of the rates.

C. Journal Voucher Entry

All units have the ability to enter journal vouchers for FY14 until 5 PM on July 18. It is the unit's responsibility to complete each journal voucher. Proposed journal vouchers affecting FY14 after July 18 will be entered only if material. Proposed Journal Vouchers with supporting documents must be sent to Statewide Fund Accounting for approval and process.

D. Accounts Payable

Due for payment in regional offices by July 18, original billings should be submitted through regular procedures.

Billings for services performed on or before June 30 must be approved for payment and processed through regular channels by July 18 to be recorded in FY14. It may be necessary to make advance arrangements with the vendors to ensure timely billings. It is preferred that the billings be through June 30, although it is possible to prorate bills that straddle both fiscal years.

In the situation where no billing has been received from the vendor, but the cost of goods and/or services provided prior to June 30 is estimated to be greater than \$100,000, an estimated accounts payable should be forwarded to Statewide Fund Accounting. Such estimates shall be summarized as shown below:

1. Name of Vendor
2. Org, Acct, Fund
3. PO#
4. Estimated Payable

Documentation for Unrecorded Liabilities:

Payments issued from July 1 through August 31 for \$100,000 and greater, from funds 1, 2, 3 and 5, will require backup documentation, showing dates of service, to be sent to Statewide Fund Accounting every Monday for payments made in the preceding week.

E. Fixed Asset Equipment

All capitalized equipment (items costing \$5,000 or more) that was received, or the university had title to, in FY14 must be tagged and entered in the fixed asset module by July 22.

F. Capital Improvement Expenditures—Capitalized Costs

1. Fund 5xxxxx, Unrestricted and Restricted Fund Schedules

Fund 5xxxxx Schedules

On May 30, Statewide Fund Accounting will forward fund 5xxxxx capital improvement schedules including expenditure data to each campus' design and construction offices. Response schedules are due in Statewide Fund Accounting June 30.

Unrestricted and Restricted Fund Schedules

On July 21, Statewide Fund Accounting will forward unrestricted and restricted capital improvement schedules including expenditure data to each campus' design and construction offices. Response schedules are due in Statewide Fund Accounting July 25.

Instructions for Fund 5xxxxx, Unrestricted and Restricted Fund Schedules

For the following fund groups, 5xxxxx, unrestricted and restricted, identify major upgrades of buildings or grounds. The schedule should be organized by capital project. For each capital project, the following information should be listed:

- Fund-org-program code
- Percent complete at June 30
- Building reference, if applicable
- Short description about nature of work, e.g. renovate classroom or replace water line
- If project is funded from more than one fund or org, report expenses at lowest level
- Group expenses by major account code class, e.g. Salaries, Contractual services.....Other.
- Indicate whether this project should be capitalized or expended with explanations.

Major upgrade of buildings or grounds are total planned expenditures in excess of \$100,000 regardless of year in which paid, where the expenditure is for new construction or for renovation which extends the useful life of the structure fifteen or more years.

2. Componentized Schedules

On May 30, Statewide Fund Accounting will forward schedules for buildings being componentized to UAF and UAA design and construction offices. Response schedules are due in Statewide Fund Accounting July 8.

For detailed instruction on componentization of assets, please refer to Accounting and Administration Manual found on the Controller's website or follow this link: <http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/A-27.pdf>

VIII. Unrestricted Funds

All June 30 reconciliations for unrestricted funds are due in Statewide Fund Accounting on July 25. Detailed instructions follow for selected balance sheet accounts. For direction in reconciling the remaining balance sheet accounts please refer to procedure G-03 of the Accounting and Administrative Manual found on the Controller's webpage or follow this link: <http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/G-03.pdf>

A. Cash

1. Depositories

- Cash on hand which is not recorded through the cash receipts system as of June 30 will need to be recorded as FY14 activity. Amounts in excess of \$10,000 must be recorded by journal voucher to FY14 prior to July 18 with a reversing entry in FY15. The entry is:

dr	Cash 0140-XDEP	x,xxx.xx
cr	Revenue XXXXX-9XXX-XXXXXX	x,xxx.xx
OR		
cr	Receivable 0264-XXXXXX	x,xxx.xx
OR		
cr	Deposits or other payables 06XX-XXXXX	x,xxx.xx

Prepare a reversing cycle 01 entry (credits and debits are reversed) and key entries on the same day.

- Campuses where cash is received and deposits are sent directly to the bank by departments other than the business office will need to coordinate the recording of such department collections. The department will need to forward the deposit slips to the campus business office no later than the day after the deposit. All cashier sessions must be closed and finalized on June 30 by 6 PM.
- If month end is not your usual bank statement end date, please email ua-fund@alaska.edu so special arrangements can be made for a bank statement with a June 30th cut-off.
- a. Reconciliations
Send June (July 18) reconciliations of depository accounts to ua-fund@alaska.edu by **July 25**.
 - Reconciliation of depository accounts to the FGRGLTA report must be in the format prescribed in the Statewide Accounting Manual procedure G-02. <http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/G-02.pdf>
 - Depository reconciliations should not have any deposits per bank that are unrecorded in the university accounting system at fiscal year-end. Refer to VII. All Funds, A. Reconciliations, 1. Depository on page 7 of year-end instructions for further guidance.

- All reconciling items must clearly show the specific dates and accounts as they appeared on either FGRGLTA or the bank statement.
 - b. Backup for Reconciliations
 - The reconciliations must include a copy of the bank statement as of June 30.
 - Copies of deposit slips for all deposits recorded in Banner Finance but not recorded by the bank as of June 30.
 - Copy of FGRGLTA report.
 - Documentation for all reconciling items with copies of journal vouchers correcting open items.
2. Disbursements/payables and payroll check information
- a. Last check issued

Provide to Statewide Fund Accounting, by July 25, the last check number issued on or before June 30, for FY14. This includes a number for machine checks, hand-pay checks and payroll hand pay checks recorded or unrecorded.
 - b. Undelivered checks

All business offices/units must list any un-mailed and/or undelivered signed checks on hand at the close of business on June 30. This listing includes payroll hand-pay checks, payroll machine checks, accounts payable machine checks and accounts payable hand-pay checks. The list must include:

 - check number
 - check date
 - payee
 - amount
 - reason why business office still has the check

Email this list to ua-fund@alaska.edu by July 25. If no checks are on hand at June 30, please send an email stating that you have none.
 - c. Void checks

As is the routine process, please send all original void checks to Statewide Cash Management, Butrovich Building by July 25. Ensure that no FY14 checks are held at the unit.

B. Receivables

- 1. Accounts receivable

Accounts receivable reconciliations should include aged listings of the receivables.
- 2. Allowance for doubtful accounts

Reconciliations for the allowance for doubtful accounts should include a summary of the methodology used and backup to support the calculations. Judgment is to be used in the selection of the methodology. One suggestion is to use specific identification for grants and contracts and a percentage method for student receivables. An example of the aging method is given below.

<u>Accounts Receivable Aging</u>		<u>Applicable % (see NOTE)</u>	<u>Allowance for Doubtful Accounts</u>
Current	\$ 200,000	1%	\$ 2,000
30 - 60	50,000	2%	1,000
61 - 180	75,000	20%	15,000
181 - older	<u>125,000</u>	90%	<u>113,000</u>
	<u>\$ 450,000</u>		<u>\$ 131,000</u>

Using this example the allowance for doubtful accounts would be \$131,000.

NOTE: The percentages to be used are your best estimate, the percentages vary with location and economic conditions. The allowance should show a correlation to the annual amount of receivables that are uncollectible. When the balance has been determined, review how close the estimate is to the existing balance in the account and prepare an adjustment if the variable is in excess of \$2,000. If you do have to adjust the account, it is preferred that you make the adjustment so that the allowance for doubtful accounts is rounded to the nearest thousand. Additional guidance may be obtained from Statewide Fund Accounting. This adjustment is to be entered in FY14 by July 18.

C. Prepaid Travel

Occasionally airline-pricing policies provide an opportunity for the university to realize a savings by purchasing discounted airline tickets in advance of the actual travel date. These tickets are purchased in advance of a specifically planned trip for an identified individual. These tickets should be purchased through the normal purchasing channels with encumbrances against the user's departmental budget, generally in the new fiscal year. Each campus is responsible for maintaining control over unused tickets.

For travel commencing in the new fiscal year (FY15):

- Departmental Travel Card: Departments purchasing these tickets with a departmental travel card in FY14 should use the Prepaid Travel Tickets account code 0446. The FY15 reversing journal voucher should be prepared at the time the expense report is done to move the cost from 0446 to the appropriate expenditure account code. Copies of the original purchase and the journal voucher should be sent to the campus general accounting department for reconciliation of account 0446.

The reconciliation for Prepaid Travel is prepared in accordance with Statewide Accounting Manual procedure G-03. <http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/G-03.pdf>

D. Inventory

Inventory includes items held for resale such as books, calculators, supplies and consumable items held for department use such as office supplies. Examples are: Geophysical Institute electronic shop, IMS glassware, utilities supplies and

warehouse inventories. Inventory as described here does not include property inventory (equipment, etc.).

This section includes inventory instructions for auxiliaries, service centers, and departmental supplies and consumables. Also included are instructions for auxiliary accounts other than inventory. Inventories are to be conducted for all bookstores and conducted for all centers with consumable or resale inventories that are to be recorded as assets. Inventories in excess of \$50,000 must be recorded as assets.

1. All inventory items held for resale should be counted as of the close of business, June 30. If the physical count is prior to June 30, provision must be made to account for changes in the inventory from the date the inventory is taken until June 30. By May 23, notify Statewide Internal Audit (see page 5 for contact information) of the dates and locations that physical inventory counts have been scheduled.
2. Prepare written instructions of the inventory count plan. These instructions should include identification of individuals responsible for the count, date of count, locations to be counted, and procedure for counting (counting is to be done in pairs, use of pre-numbered count sheets, other applicable forms, etc.). Send a copy of these instructions to Internal Audit by May 30.
3. Identify either as a part of the inventory instructions or separately, the costing method to be used. Unit cost must be based on the latest invoice price plus average unit freight. Large units may calculate cost based on the retail method. Identification of the costing method should include a brief summary of what the source of cost information is, i.e. how percentages are calculated for retail method, source of costs, determination of freight costs, etc.
4. All inventory sheets should be pre-numbered and clearly identify the unit and date of inventory. The heading must also identify the specific location, individuals counting those items and date of their count. Columns should be established for description of the counted item, counted quantity, unit cost and extended total cost.
5. Separate listings should be maintained for un-saleable books and other retail items. This will include books and other items which probably will not be saleable during the 2014-15 academic year, and which cannot be returned for credit. This listing should include information similar to that on the inventory sheets. These items will also be a part of the inventory sheets referenced in item 4.
6. After inventory is completed and costed, the inventory reconciliation is to be completed. A sample format follows:

Unit & Operation
Inventory Reconciliation
June 30, 2014

Total cost per inventory detail listing	\$
Less un-saleable items counted in the above (per worksheet)	
Other adjustments (explain in detail)	_____
Adjusted physical inventory	\$ _____
Balance in FGRGLTA, 04XX-1XXXXX, at June close	\$
Inventory adjustment, JV # _____ (attach copy of JV)	_____
Adjusted balance (must equal adjusted physical inventory)	\$ _____

7. Make necessary year-end adjustments to the inventory accounts. These journal vouchers are to be entered by the units by July 2. Attach a copy of the JV to the inventory reconciliation.
8. Email the completed inventory to ua-fund@alaska.edu no later than July 25. Include inventory reconciliation and a copy of written instructions used when inventory was conducted and a copy of the JV used to record the appropriate adjustments.

E. Accounts Payable

Accounts payable are unpaid obligations at June 30 for goods received and/or services performed on or prior to June 30, including all utilities (phones and fuel) even though the statement or invoice for such services may be dated July 1, or subsequent. Summarize payables relating to all funds for inclusion in the year-end closing. Review the Open Payable Report as of the close of June (July 18) and provide to Statewide Fund Accounting a reconciliation of the payables. If payables are correct as listed on the Open Payable Report, submit a statement saying the review has been completed and the report is correct. This is due in Statewide Fund Accounting by July 25.

See Appendix A for information on canceled checks

Adjustments can be made to encumbrances and accounts payable including travel for all funds from July 1 through July 18 for FY14.

After July 18, do not use June 30 as a transaction date.

F. Encumbrances

1. Overview:

The state permits the university to carry-forward funding to the next fiscal year to cover the cost of its encumbrances (outstanding commitments). An encumbrance is defined as the legal commitment of funds for the purchase of goods and/or services which were ordered prior to June 30, but which had not been actually received at June 30. Different state rules apply for Requests for Proposals (RFP) and Information for Bids (IFB).

The FY15 operating budget will be increased for encumbrances. It is important that the university is in compliance with stated rules and regulations and provides proof in the audit trail that it has done so. For this reason FY14 purchase orders (not included as legitimate exceptions) are not to be issued after June 30, 2014 or backdated. The audit trail for the exceptions is outlined below.

2. Important review steps to reduce lapse and for correct reporting.

- a. Delete all invalid encumbrances after a thorough review process of the open encumbrance reports. Invalid encumbrances are unusable and become an automatic lapse in the subsequent year; therefore, it is advisable to free these encumbrances up for re-use.

This procedure should be performed throughout the year, but at the minimum ensure that it is followed in May, June, and July.

- b. Review prior year encumbrances (commit type "C") and take necessary steps to ensure delivery of goods and services. Unused encumbrances from FY14 will lapse June 19. The final date to close commit type "C" encumbrances is June 19 by 5 PM.

Amounts owed by one segment of the university to another or one fund group (restricted or unrestricted, etc.) to another fund group are not legitimate payables nor encumbrances and should not be on the Open Encumbrance report. See the Statewide Accounting Manual procedure A-17: <http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/A-17.pdf>. If you need additional guidance email ua-fund@alaska.edu.

3. Encumbrance Roll

The encumbrance roll process will occur on July 19 to allow the best possible closure of both the purchasing and accounts payable areas.

Before the process starts, all **FY14 requisitions** that were not converted to purchase orders will be deleted, regardless of which funds are being used. These requisitions will have to be manually re-entered by the departments if

they need to have purchase orders created. All incomplete documents must be removed from the system.

All encumbrances (manual and purchase orders) will be rolled into the new fiscal year. Encumbrances against unrestricted funds will be rolled with a commit flag of "C" and are subject to lapse. All other funds will be rolled with a commit flag of 'U' and are not subject to lapse.

4. Year-end Reporting

- a. Review the Year-end Encumbrance report as of July 19 to determine its accuracy prior to submission to Statewide Fund Accounting. All outstanding encumbrances will be on this listing. Should there be major errors, report these promptly to the Financial Systems Office.
- b. Email to ua-fund@alaska.edu the Year-end Encumbrance report. This report is to be marked with the codes listed below by July 25.

Prepare the Year-end Encumbrance report as follows. Add a column to the right of the report. This column 'Reason for Carry-forward' is to justify why those orders can be funded from the FY14 appropriation. This column must be done manually on the Year-end Encumbrance report. The following notations must be applied. Variations from the following codes delay our processes and will be returned to the sender.

- 'A' Goods or services not received by June 30.
- 'B' Purchase order issued for items manufactured to specifications fulfilling bid or quote requirements with a delivery date subsequent to June 30.
- 'C' Travel commenced on or before June 30, expense report not filed by June 30.
- 'D' Long lead-time required on order, goods will be received after June 30. (This is appropriate in remote areas that may have outstanding barge orders.)
- 'E' Invoice from vendor not received in a timely manner. Goods have been received prior to June 30. (These items should be recorded as accounts payable items and removed from this list; however, they may appear on this list provided they do not appear on both lists.)
- 'F' IFB authorized and received by procurement by June 1, issued in July.
- 'G' RFP authorized and released by June 6, issued in July.
- 'X' Requires correction per attached explanation. Any X coding explanation must be presented in sufficient detail with copies of supporting documentation. Each unit should make the corrections in the current (FY15) year.

A certain number of "X" items are unavoidable, but a thorough review and cleanup as described in step 2a should eliminate many X items.

5. Ensure that all accounts payable and encumbered items (obligations) are reported.

All obligations at June 30 must appear on either the accounts payable listing or the open encumbrance listing. No item should be on both listings.

G. Establishment of Unrestricted Budget

Temporary budget for FY15 was entered in May and will be available until June 30. Units should have prepared and input continuation budgets according to schedules prepared by Statewide Budget.

H. Auxiliary Funds

This section provides instructions for reconciliation of Auxiliary Fund accounts other than inventory. Instructions for all inventories including auxiliaries are in the section VIII D.

For all accounts, copies of the adjusting entries, reconciliation, and detail listing must be submitted to Statewide Fund Accounting by July 25.

1. Receivables - complete a list of amounts due the university as of June 30 for books and other items sold but for which payment has not been received. This detail listing is to include customer name, invoice amount, and revenue account to be credited. Any of these receivables which are unrecorded are to be entered by the local unit with a journal voucher in FY14 by July 18, and reversed in FY15. The account to be debited will be 0264-19XXXX.
2. Accounts Payable - are not recorded by journal voucher. Accounts payable for goods received by June 30 should be recorded into the correct accounts payable form (FAAINVE) using a transaction date of June 30. Any date can be used for the invoice date.
3. Credit memos - are not recorded by journal voucher. Credit memos relating to goods received by June 30 should be recorded into accounts payable form (FAAINVE) using a transaction date of June 30. Any date can be used for the credit memo invoice.
4. Deferred Revenue - housing system receipts collected in advance for July 2014 or later should be recorded as deferred revenue as of June 30, 2014. Complete a listing of the amounts received prior to June 30 for future periods. The listing should include the payer's name, unit rented, months paid in advance and amount received. The total deferred rent should be recorded to account 0760 - 19XXXX.

IX. Restricted Funds

A. Receivables

1. Aged listing of manually booked receivables is due in Statewide Fund Accounting on July 25.

The aged listing of all manually booked receivables should include identifying fund number, amounts and aging as per outstanding billings.

2. Reconciliation of allowance for doubtful accounts is due in Statewide Fund Accounting on July 25.

A reconciliation of any allowances for doubtful accounts is required and must include a summary of methodology used and backup to support the calculation. The specific identification method is recommended for restricted fund receivables. See also guidance given for unrestricted fund allowance for doubtful accounts in section VIII B 2.

B. Analysis of Debit Fund Balances

The time period for applying adjustments to restricted funds for purposes of recording manual overhead, corrections, or administrative expenditures of federal financial aid programs ends July 18. Any unit not able to enter all adjustments prior to July 18 should contact Statewide Fund Accounting for assistance before completing the analysis of debit fund balances.

1. Analysis of debit fund balances and journal entries to record related receivables and revenues should be completed and entered by unit prior to July 18.

To aid in this analysis, prepare a schedule using the June fund-balance report, showing the following headings. The analysis is for all funds with negative ending fund balances only.

<u>Fund No</u>	<u>Title</u>	Ending Balance <u>XXX(1)</u>	Billed <u>(2)</u>	Unbilled <u>(3)</u>	Unbillable <u>(4)</u>	<u>Comments</u>
(1)	Use the June balances (negative balances) as of July 18, or an earlier date when you know all restricted fund entries have been posted.					
(2)	Amount billed as of June 30, does not include billings prepared after June 30. Add comments for any amounts over 90 days old.					
(3)	These are costs that are unbilled at June 30, but are billable under the terms of the contract. Add comments as to when costs will be billed. Note: Costs billed during July should be recorded as FY15 activity. These items will be considered as unbilled as of June 30 and should be included in this column.					
(4)	Costs that are un-billable generally come from either over-expenditures or disallowed expenditures. Add comments if there is a balance in this column. Indicate if provision for this uncollectible amount is already included in Funds 1, 2 or 3.					

The sum of columns 2, 3, & 4 must equal column 1.

2. Journal vouchers to record receivables for each fund with a negative fund balance should be input by July 18. Prepare the entry using the analysis performed in step B 1.

DEBIT: 0264-2XXXXX, miscellaneous accounts receivable, for the amount in the billed column of your worksheet.

DEBIT: 0303-2XXXXX, unbilled contracts receivable (manual), for the amount in the unbilled column on your worksheet.

DEBIT: 0292-2XXXXX, allowance for doubtful accounts, for the amount in the unbillable column on your worksheet.

CREDIT: ORG-9XXX-2XXXXX, various revenue accounts, for the combined sum of the debits.

This entry should be made for each fund with a debit fund balance and prepare a reversing entry for FY15. For the reversing entry:

DEBIT: ORG-9XXX-2XXXXX

CREDIT 0292-2XXXXX

CREDIT 0264-2XXXXX

CREDIT 0303-2XXXXX

After preparing the accrual cycle entry, review the balance in the combined 0292 allowance for doubtful accounts to ensure that the balance is still adequate. See section VIII B for guidance on allowance for doubtful accounts.

If your provision for doubtful restricted accounts is combined with your unrestricted fund provision, be sure there is sufficient allowance to cover the debit entries to 0292 above. Ascertain that you have not caused your allowance account(s) to have a negative (debit) balance(s).

C. Budget Roll

The budget roll process occurs once on July 19. This rolls available balances into FY15.

D. Closing Restricted Funds

In order for a restricted fund to be closed the following items must be done prior to June 30.

1. Review the fund as reported on the FGRGLTA.

- a. All asset and liability accounts must be zero "0" (including Interfund - 0521).
- b. The fund balance, revenue, expenditure and transfer control totals must net to zero "0".
- c. Budgeted revenue and expenditure must equal each other.

2. Change the fund termination date to June 30. **July is too late to change FY14.**

X. Student Loan Funds

All reconciliations for loan fund accounts are due in Statewide Fund Accounting on July 25. In addition, a reconciliation of all checking accounts as of June close is due on July 25. Detail instructions follow for cash, receivables and the allowance account; however, reconciliations are required for all balance sheet accounts.

A. Cash Accounts

Units that have separate bank accounts for their student loan programs must forward a copy of the reconciliation of these accounts for June 30 monthly reports to Statewide Fund Accounting by July 25. Format for the reconciliations should be the standard 4 - column cash reconciliation. Any corrections required should be recorded at the unit level by July 18 via journal voucher. Copies of the bank statement, deposit in transit slips and any journal vouchers made as corrections must be attached to the reconciliations.

A reconciliation as of June close (July 18) is due in Statewide Fund Accounting July 25. This reconciliation should also include copies of the bank statement and support for reconciling items.

B. Receivables

1. Receivables in Banner Finance:

No reconciliation due in Statewide Fund Accounting, units should review accounts for accuracy.

2. Receivables not in Banner Finance:

Provide to Statewide Fund Accounting by July 25, an aged detail listing of student loan receivables outstanding as of June 30. Categories for aged listing should be:

- Under 30 days past due
- 31 - 60 days past due
- 61 - 90 days past due
- 91 - 120 days past due
- Over 120 days past due

If the receivables report does not agree, a reconciliation to the FGRGLTA as described in item 3 below is required.

3. Reconciliation of detail to FGRGLTA

Prepare a reconciliation showing items which appear on the detail list but do not appear on FGRGLTA, and which items appear on FGRGLTA but do not appear on the detail list. Sample formats are presented in Appendix B.

Explanation of reconciling items should be detailed. The unit is to enter any adjusting entries that are required by July 18.

C. Allowance for Uncollectible Loans

Loans should be reviewed routinely during the year and those determined by the business manager to be uncollectible should be written off to the allowance for doubtful loans account. After this write off has been performed, the remaining outstanding loans should be reviewed to determine any potential loan losses. Nursing loans, as a rule, will be reserved rather than written off. The loans that are considered by the business manager to be potential loan losses should be identified and summarized. A copy of this analysis is due in Statewide Fund Accounting by July 25. Alternatively, any other method of determining the amount that should be reserved for possible loan loss must be forwarded for review. Questions on possible methodology can be discussed with Statewide Fund Accounting. Final entries adjusting loan funds must be made by the unit by July 18 so that reports run for June close reflect the FINAL status of loan funds at June 30.

APPENDIX A

Operating in Previous Fiscal Year

There is no special function or accesses needed to perform current fiscal year and prior fiscal year processing. Anyone who can enter a transaction type in the current fiscal year can enter that transaction type in the prior fiscal year. The key to processing in the proper fiscal year is the transaction date. This is true if you are doing a requisition, manual encumbrance, purchase order, invoice, canceled check, journal voucher, or budget entry. There is no fund type restriction on processing prior fiscal year activity.

Year-end closing is done by three major processes: the general ledger roll, encumbrance roll and budget roll. In order to record information in the most correct fashion, the following year-end approaches are used:

- (1) On July 19 the general ledger roll will be performed. This job sets up the application to handle the old fiscal year as the accrual cycle and places beginning balances into the new fiscal year. Once this job is processed the system will update the ledgers appropriately.

If, for example, there is a charge for FY14, the system will record the charge in FY14 and automatically update the fund balance for FY15.

If the charge is for FY15, the system will only update FY15.

The temporary unrestricted budgets that were established in May will be reversed on June 30. If budget is not entered by then, users will get the NSF message on the items they are trying to process.

Until 5:00 PM on July 18, end users can work in both fiscal years. As stated before, the key to recording items in the correct year is the transaction date. The transaction date will default to the current date for every transaction. The user must clear the field and enter June 30, 2014 when they are trying to affect FY14.

Follow your campus deadlines for requisitioning. It is critical to abide by them in order to allow the procurement offices time to change the requisition into a purchase order. All FY14 requisitions must be deleted before the encumbrance roll process. **This must be done by the users or the campus representatives before July 18.** If any requisition that was deleted needs a purchase order, that requisition will need to be reentered by the department, or use “copy” feature.

Invoicing can be done against FY14 by using a transaction date of June 30. This should be done for all items received on FY14 purchase orders, prior to the encumbrance roll. Invoicing can also be done against FY15 by using a transaction date in July. This should be done for all items received on FY15 purchase orders.

Checks that are printed in July will be reflected in FY15, with a debit to accounts payable control and a credit to the bank account. Checks issued prior to July 1 can be cancelled (voided) against FY14 by using the check cancel date of June 30.

If an FY14 check is to be **canceled and not reissued**, go to the cancel check form (FAACHKS) for processing. Enter cancel date as June 30, cancel check as Y and re-establish payable as N. This can be done until July 18.

If an FY14 check is to be **canceled and a reissue will be done**, go to the cancel check form (FAACHKS) for processing. Enter cancel date as June 30, cancel check as Y and reestablish payable as Y. This can be done until July 18.

Closing of purchase orders and manual encumbrances for FY14 should be done in the normal fashion, but using the June date.

- (2) On July 19 the encumbrance roll process will be done. **Prior to this process all FY14 requisitions that have not been converted to purchase orders will be deleted.** It will also roll encumbrances (both manual and purchase orders) into the new fiscal year. Depending on the fund type, the system will either set the record with a commit type of 'C' (committed) and tracked for lapse purposes or 'U' (uncommitted) and not tracked for lapse purposes.

Once the encumbrance roll is done, **no encumbrances can be entered against the old fiscal year.** Also, no invoicing or canceling of checks into FY14 by using the transaction date of June 30, 2014 is permitted. The transaction date on all invoices should be in July or August, etc. depending on the current month. The user can do invoicing against FY14 or FY15 purchase orders by using the current date and can do any number of partial invoices as necessary. Should the user enter an invoice against FY14 (transaction date of June 30, 2014) after the roll is complete, the system will force that to be the final payment. This also causes system problems. Please do not make any payment to FY14 after 5 PM on July 18.

Units are not to do entries against FY14 after 5:00 PM on July 18. The system does prevent this, but under some circumstances records can be processed in error. Therefore, scripts will be run and items deleted or reversed for activity posted after that time.

- (3) On July 19 the budget roll process will be done. This will roll the available balances for the appropriate funds. This will roll both revenue and expense budgets. If any transactions are manually entered to these funds in the accrual cycle after the budget roll, manual budget adjustments to FY15 will have to be performed. After this process is completed no activity against funds that are project related can be done.

APPENDIX B

STUDENT LOAN RECEIVABLES RECONCILIATION FORMAT

STUDENT LOAN RECEIVABLES RECONCILIATION

June 30, 2014

June 30, 2014 – June close (July 18) (Report FGRGLTA)

Reconciling items:

1. Loan receivables (disbursements) not booked but appear on detail listing	X
2. FY14 loan payment received after June 30, 2014 cash receipts cutoff date	X
3. Other (provide detail and explanation)	<u>(X)</u>
June 30, 2014 adjusted balance	<u>X</u> (1)

(1) Should agree with the manual detail listing of student loans receivable as of June 30, 2014 and the accrual cycle FGRGLTA.

NOTE: Any required adjustments to balances (from 1, 2, or 3) must be made by journal voucher prior to July 18, 2014.

APPENDIX C

May 1, 2014

TO: Personnel, Payroll, & Budget Offices

FROM: Carolyn Weaver, HR User Services & Systems Manager

RE: Banner HR Fiscal Year 2014 Close & Start of Fiscal Year 2015

General

These procedures address BHR processing and scheduling issues that are specific to the fiscal year close and opening of the new fiscal year (FY).

We will process the last payroll run, R14, for the pay period of June 15, 2014, through June 28, 2014, for fiscal year close of FY14. The R14 payroll will process on Saturday, July 5, 2014.

The first payroll for FY15, R15, will occur for the pay period dates of June 29, 2014, through July 12, 2014. The R15 payroll will process on Saturday, July 19, 2014; the dates encompassing the entire R15 pay period will be processed using the FY15 staff benefit rate values. The distribution of checks will occur in the usual manner.

Salary Schedule Rolls for FY14

The Local 6070 salary tables of CC and CM will roll to the 2014S SGRP with a 1% increase effective retroactive to the first full pay period after April 1, 2014, R09 – April 6, 2014 through April 19, 2014. The 2014S SGRP for the CC and CM salary tables should be used to pay L6070 employees for the remainder of FY14.

Salary Schedule Rolls for FY15

The FY15 salary schedule roll for all salary tables will occur on Thursday, May 1, 2014.

The Local 6070 salary tables of CC and CM (2014S SGRP) will roll to the 2015 SGRP with a 1.65% increase based on Article 9.2 of the current contract agreement for April 1, 2014 to December 31, 2017 and be available for the job assignment roll process for the first full pay period after July 1, 2014, starting on July 13, 2014.

The UNAC union salary table of F9 will roll to the 2015 SGRP with a 2% grid increase based on Article 15.4.3.a of the current contract agreement for January 1, 2014, through December 31, 2016. The lump-sum payment described below will not be applied to the base salary of F9 job records until the end of FY15 prior to the FY16 increase calculation. For more details on job record updates refer to the Job Assignments section of this document.

Note: Per Article 15.3.3.b of the current contract agreement, each unit member will receive a lump-sum distribution (to base) of \$750, prorated by FTE, in each year of the contract. Unit members who are employed on September 15, 2013 and who remain employed as of September 15, 2014 are eligible for the distribution in FY15. This payment is to be processed in the first full pay period after September 15, 2014, which is R21, Sept. 21, 2014 to Oct. 4, 2014, with a pay issue date of October 17, 2014. A list of the employees eligible to receive this payment and the amount to be paid to the employee will be distributed by Oct. 1, 2014 from the Statewide Labor and Employee Relations office.

All non-represented faculty in the FN and FR employee classes may renegotiate an increase of their contract on an individual basis and any increase will be left to the discretion of the campus departments.

The UAFT union salary tables of AR and A9 will roll to the 2015 SGRP with a 2.5% increase to salary ranges per the contract agreement in place for January 1, 2011, extended to December 31, 2014. No increase will be applied to AR job assignments designated with a grade of “00_BW” or to A9 job assignments designated with a grade of “00_BW” or “00_HR”.

Salary Schedule Rolls for FY15- continued

The UNAD Adjunct union salary table of FT will roll to the 2015 SGRP with a 1% increase for 0-5 prior semester salary steps, 2% increase for 6-11 prior semester salary steps, and a 3% increase for 12+ prior semester salary steps based on the current contract agreement in place for March 1, 2014, to February 28, 2017.

Note: Due to the nature of a differing percentage application based on salary step levels and pending approval by the contract bargaining team, the FT salary grid will be programmatically imported into Banner on May 6, 2014. No increase will be applied to FT job assignments designated with a grade of “00_CV,” “00_HR,” or “00_NC.”

The non-union staff salary table (SS) utilized for regular staff employees will roll to the 2015 SGRP with a 2% increase pending approval by the UA Board of Regents. No increase will be applied for regular staff assignments on a step 0 of the SS salary grid. Please refer to the “Job Assignments” section of this document for more details regarding procedures for staff to receive an increase when being paid on a step 0.

Non-union staff salary tables (TS and TC) utilized for temporary employees will roll to the 2015 SGRP *without* an increase.

The student (SD) salary grid will roll to the 2015 SGRP *without* an increase in salary rate.

The executive (EX) salary grid will roll to the 2015 SGRP *without* an increase in salary rates. Starting in FY15 salary grades 00_E1 through 00_E6 will be phased out and be replaced with two new salary grades, 00_EX for Executive Officers and 00_SR for Senior Administrators.

All salary table roll information is subject to change based on pending legislative approvals.

Positions & Budgeting – FY14 & FY15

Due to the transitioning to new salary grades for Executive, EX - employee class positions, all Banner Position Class (PCLS) codes will be updated to reflect one of the two new salary grades on Saturday, June 21, 2014.

The campuses will provide the SW Budget office the Access/Excel files for the FY15 budget no later than Friday, June 20, 2014. The Statewide Budget office will collect all of the campus budget files and prepare the consolidated file for application into Banner HR.

Prior to the budget roll, HR Systems will verify that each active position in NBAPBUD has the “Salary” and “Premium Earnings” under the “Budget Roll Rules” set to zero. Any positions that are set to any other value will be re-set to zero before the roll to a 2014 working budget occurs.

No data entry is allowed on position records (NBAPOSN and NBAPBUD) starting at **5 p.m. on Wednesday, July 2, 2014, through the business day of Tuesday, July 8, 2014**, or through the completion of BHR budget activation. Position record maintenance can resume upon email notification from the Statewide HR On-Call Helpline of a successful BHR budget activation.

The budget roll process will begin on Monday, July 7, with HR Systems creating a working budget with values of zero. HR Systems will coordinate with the Office of Information Technology to prepare and load the consolidated FY15 budget file(s) into the FY15 working budget in BHR. HR Systems will produce a working budget report. By July 8, the Statewide Budget office will verify the working budget report and inform the HR On-Call technician (450-8208) of any discrepancies. On July 8, 2014, HR Systems will approve and activate the FY15 budget and notify the MAU Budget office via email upon completion of the process.

Once the FY15 budget is approved, the prior year budget will close, position records will be updated with the FY15 active budget and account distribution, and the position records will be updated for the 2015 salary schedules. HR Systems will not feed the position budget information from BHR to the BFIN system. The FY15 budgets will be updated in BFIN via a separate budget load process.

Job Assignments for FY15

The job roll process globally updates all non-terminated job records with an effective date record for the new fiscal year salary schedule and rate information. A job is considered “non-terminated” if it is not in a Terminated status on the date that the job assignment rolls occurs.

Continuing Student Assignment EPAF Entry Restrictions

Due to the fiscal year salary table rolls and job assignment rolls, departments should not enter any Continuing Student Job Assignment EPAFs in UAOnline with a beginning effective date during the dates of **June 29, 2014, to July 12, 2014**. Departments must submit a paper job form for any assignment changes with effective dates during these dates.

Note: Use of the Continuing Student Job Assignment EPAF process should be avoided for any job assignment date during the time period of **June 15, 2014, to July 12, 2014**

FY Salary Transition with Increases - June 26, 2014 - Limited Personnel Data Entry

UNAD (FT) adjunct faculty job records will be moved to the 2015 salary schedule with the percentage increase appropriate to the salary step for the number of prior semesters taught on June 26 pending legislative approval. The job roll process will create a new job effective date record of July 13, 2014, with the 2015 SGRP and the job change reason of UNAD (salary adjustment-union) for all non-terminated adjunct faculty jobs. No increase will be applied to FT job records with a grade of “00_CV,” “00_HR,” or “00_NC” using a job change reason of SYPC.

Note: If the Adjunct employee does not have a summer assignment, the job roll process will not create a new fiscal year record.

Local 6070 (CR & CT) employees will receive a 1.65% salary increase for the first full pay period of FY15. The job roll process will create new job effective date records of July 13, 2014 on the 2015 SGRP and a job change reason of UNAD (Salary Adjustment-Union Cont.) for all job records using the CC or CM salary schedule.

UNAC (F9) faculty employees will receive a 2% salary increase for each full-time nine month base assignment at this time based on the contract agreement in place for January 1, 2011, extended through December 31, 2014, with a job change reason of UNAD. No increase will be applied to AR job assignments designated with a grade of “00_BW” or to A9 job assignments designated with a grade of “00_BW” or “00_HR,” using the job change reason of SYPC.

Note: Per Article 15.3.3.b of the current contract agreement, each unit member will receive a lump-sum distribution (to base) of \$750, prorated by FTE, in each year of the contract. Unit members who are employed on September 15, 2013 and who remain employed as of September 15, 2014 are eligible for the distribution in FY15. This payment is to be processed in the first full pay period after September 15, 2014, which is R21, Sept. 21, 2014 to Oct. 4, 2014, with a pay issue date of October 17, 2014. A list of the employees eligible to receive this payment and the amount to be paid to the employee will be distributed by Oct. 1, 2014 from the Statewide Labor and Employee Relations office.

Promotion data entry is to be completed by the campus offices by the close of business on Monday, June 30, 2014. A list of Promotional increases will be provided to the campus HR offices by the Statewide Labor Relations Office by June 13, 2014. Job assignment records should be inserted with a record effective date following the FY15 system generated effective date record of July 14, 2014, with a Personnel Date of July 13, 2014, in the following manner:

- July 13, 2014 System Generated FY15 job record with a job change reason of UNAD.
- July 14, 2013 Promotional increase, if applicable; use a job change reason of FAPR.

Job Assignments for FY15 - continued

UAFT (A9 & AR) faculty employees will receive a 2.5% pay increase based on Article 15.4.3 of the contract agreement in place for January 1, 2011, extended through December 31, 2014. On June 26, HR Systems will roll all UAFT job assignments to the 2015 SGRP with a job effective date of July 13, 2014, and a job change reason of UNAD (salary adjustment-union) for all non-terminated UNAC jobs.

Note: For FY15 no market adjustment increases are applicable.

Promotion data entry is to be completed by the campus offices by the close of business on Monday, June 30, 2014. A list of Promotional increases will be provided to the campus HR offices by the Statewide Labor Relations Office by June 13, 2014. Job assignment records should be inserted with a record effective date to follow the intended FY15 system generated effective date record of July 14, 2014, with a Personnel Date of July 13, 2014, in the following manner:

July 13, 2014 System Generated FY15 job record with a job change reason of UNAD.

July 14, 2013 Promotional increase, if applicable; use a job change reason of FAPR.

Employees on the F9 salary table in an FR or FN employee class should *not* receive an increase due to their non-represented faculty status and their ability to re-negotiate their employment contract (e.g., Post Doctoral Fellows, Academic Directors, etc.). When HR Systems performs the job roll process on Thursday, June 26, 2013, the roll may include FR and FN employees on the F9 salary table and generate an FY15 effective date record of July 13, 2014, on a salary group of 2015, with a job change reason of UNAD. **These rate increase records should be manually removed as soon as possible.** Following the job roll processing, HR Systems will distribute via email a list of employees needing to have these increases removed.

UNAD (FW) adjunct faculty jobs (non-represented temporary faculty on CR_## grades) will receive a variable increase based the number of prior semesters taught. As per Article 13.2 of the contract agreement in place for February 28, 2014, through December 31, 2017. On June 26, HR Systems will roll all UNAD job assignments on the FT salary table. The job rolls will create new job effective date record for July 13, 2014, with the 2015 SGRP, and a job change reason of SYPC (system policy change) for all non-terminated FW jobs. No increase is applicable to FW job records with a salary grade of "00_CV," "00_HR," or "00_NC."

All regular exempt and non-exempt employees will receive a 2 % salary increase effective July 13, 2014, pending approval by the UA Board of Regents and available funding. On June 26, HR Systems will roll all exempt and non-exempt jobs on the SS salary schedule to the new salary rates. The job roll process will create new job effective date records with a date of July 13, 2014, with the 2015 SGRP, and a job change reason of COLA (cost of living allowance) for all non-terminated exempt and non-exempt jobs.

Note: Firefighters in the L1324 union on the staff salary table (SS) will also roll to the 2015 SGRP with a 2% grid increase pending approval by the UA Board of Regents.

As in previous fiscal years, staff employees on a step 0 will be assessed for the potential movement onto an appropriate step level of the staff salary grid. Regular employees remaining on a step 0 of the staff salary grid for the fiscal year may be granted up to the same percentage salary increase as non-step 0 employees, based on supervisor initiation and approval. *No staff employee will receive an annual increase for FY15 greater than the determined percentage salary increase.* Implementation of increases for staff employees on a step 0 must be coordinated with the Statewide Classification and Compensation Office and the campus HR offices.

FY Salary Transition Without Increases – Manual Entry

All executive (EX) employee jobs that are not terminated will be manually entered into Banner by the Statewide Human Resources office to transition the assignment to one of the two new salary grades by close of business Friday, July 25, 2014. A new effective date record will be created for July 13, 2014, 2015 SGRP, and desired salary grade, with a job change reason of SYPC (system/policy change).

Job Assignments for FY15 - continued

FY Salary Transition Without Increases - June 27, 2014 - Restricted Personnel Data Entry

All temporary exempt and non-exempt employees job assignments on the TS and TC salary schedule will roll with no increase to the FY15 salary grid. The job roll process will create new job effective date records with a date of July 13, 2014, with the 2015 SGRP, and a job change reason of SYPC (system/policy change) for all non-terminated exempt and non-exempt temporary jobs.

On June 27, UNAC (F9) faculty employees will receive a new fiscal year salary record for all F9 job records with a grade of "00_BW" or "00_HR" without an increase using a job change reason of SYPC.

On June 27, HR Systems will roll FW jobs (non-represented temporary faculty on 00_CV, 00_HR or 00_NC grades) to the 2015 FT salary schedule *without* a change in salary rate. The job rolls will create a new job effective date record of July 13, 2014, 2015 SGRP, and a job change reason of SYPC (system/policy change) for all non-terminated FW jobs.

Note: Campus HR offices will review the current salary paid to employees on these grade levels to assess whether the employee's salary will meet or exceed University minimums.

All student (ST, SN, GT, GN) employee jobs that are not terminated will roll onto the 2015 salary grid without a change to rate in pay. A new effective date record will be created for July 13, 2014, with the 2015 SGRP, and a job change reason of SYPC (system/policy change).

Future Job Assignment Updates

The Statewide HR office will programmatically update the new salary group and rate information on Friday, July 11, 2014, for all future job records dated beyond July 14 and/or July 13 for all applicable employee classes excluding the EX employee class. A report of the updated records will be available for each affected employee class on July 11, 2013, via Vista Plus. A preliminary report of anticipated record updates will be available in Vista Plus for review by the regional offices from June 30 through July 10, 2014. After reviewing the report, the MAU HR offices must email syhr@alaska.edu **by Noon on July 10** to confirm the results of the report or to note any discrepancies before the update process is run on July 11.

Step Increase Processing

For fiscal year 2015, L6070 employees and regular staff employees will receive a one-step increase as listed below;

Step increase processing for the Local 6070 employee class of CR will receive a one-step increase effective on November 1, 2014. Processing of the step increase movement will take place on Friday, September 26, 2014. The generated reports from the update process will be able to be found under the Personnel Reports folder in Vista Plus and should be reviewed for any potential corrections or manual updates of future effective date records. A preliminary report of employees slated to receive a one-step increase will be made available via Vista Plus on Friday, September 19, 2014.

Job Form / Turnaround Document Generation

The generation of the job form turnaround documents during the job roll processing week can be produced and printed using the NHR2PAF report program from within the Banner Job Submission form of GJAPCTL for the following batches:

Documents for Standard Data Entry Days

For data entered between Monday, June 23, 2014, and Wednesday, June 25, 2014:

Use the date range of **June 22, 2014 - June 26, 2014**

Documents for FY15 Pay Increases

For the system job roll processing that reflects an increase in salary on the limited data entry day of June 26, 2014:

Use the date range of **June 26, 2014 – June 27, 2014**

Job Form / Turnaround Document Generation - continued

Documents without FY15 Pay Increases

For the system job roll processing that generates new job assignment records without an increase on the restricted data entry day of June 27, 2014:

Use the date range of **June 27, 2014 – June 28, 2014**

Documents for Future Dated Job Assignments Updates

For the job assignment records dated beyond July 13, 2014, with a salary change that is updated through the system processing on July 11, 2014:

Use the date range of **July 11, 2014 – July 12, 2014**

For additional information regarding the criteria and execution of the Job Form Turnaround document program, NHR2PAF, please refer to the processing procedures found at the following URL:

http://www.alaska.edu/files/hr/personnel.hiring_process.job_form_processing.pdf

Initial Extract for R14 & R15 Payroll Runs

The initial extract for the R14 payroll will run the morning of Friday, June 27, 2014. All new assignments, assignment changes, and deduction/benefit changes must be in the HR system by close of business on June 25, 2014 for the changes to be reflected in the R14 initial processing.

The initial extract for the R15 payroll will run the morning of Monday, July 14, 2014. All new assignments, assignment changes, and deduction/benefit changes must be in the HR system by close of business on July 10, 2014 for the changes to be reflected in the R15 initial processing. Friday, July 11, 2014 is a restricted data entry day for job assignments changes only when all future dated job assignments will be updated with the new fiscal year salary group (SGRP).

Payroll Time Entry for R14 (FY14) and R15 (FY15)

For calendar year 2014 the conclusion of the R14 pay period will occur on Saturday, June 28, 2014. The first pay period considered as the start of FY15 will begin on Sunday, June 29, 2014. However, the work days of Sunday, June 29 and Monday June 30 will have pay charges posted to FY14 but all staff benefits for this pay period will be calculated at the FY15 staff benefit rates.

The Banner HR system will create two time entry records for each position/suffix that crosses the fiscal year for an individual, where applicable. One time entry record will be for the FY14 period of June 29 & 30. The second time entry record will be for the FY15 period of July 1 through July 12. The effective date on the PHAHOOR record will distinguish the fiscal year.

For ECLSs with Generated Pay:

For employees who are in ECLSs with generated pay status, the system will prorate the hours/dollars for each time entry record based on the chart below. As usual, payroll will need to key any leaves or labor overrides on the correct time entry record based on paper time sheet submissions only. Entries made via the online time sheet process will automatically apply to the appropriate fiscal year period records.

ECLS	R15 FY14 default days	R15 FY15 default days
XR, AR, EX, XX, XT, FR	1 working day (8 hrs)	2 holidays (16 hours)
-----	-----	7 working days (56 hours)
NR, CR	1 working day (8 hrs)	2 holidays (16 hours)
-----	-----	7 working days (56 hrs)
F9, A9, FN	1 working day (8 hrs)	9 working days (72 hrs)
FT, FW	.1 units (1 day)	.9 units (9 days)

Payroll Time Entry for R14 (FY14) and R15 (FY15)- continued

For ECLSs with required time entry:

For employees who are in ECLSs that require time entry, payroll will ensure that the hours worked have been entered for the appropriate fiscal year time record based on the employee's time sheet information. For example, a student works Sunday-Thursday, 4 hours per day both weeks of the pay period, totaling 40 hours worked. Payroll would ensure that 8 hours (2 day x 4 hours/day) are recorded on the FY14 PHAHOUR record, and 24 hours (6 days x 4 hours/day) are recorded on the FY15 PHAHOUR record.

The Banner HR system will calculate FY14 earnings based on the FY14 time entry record, and book to Finance as FY14 earnings. The FY15 earnings will be calculated based on the FY15 time entry record and booked to Finance as FY15 earnings.

Deduction/Benefit Processing Issues – R14 - FY14/FY15

We will use the FY15 PERS, TRS, ORP (T1), ORP (T2), and ORP (T3) rates noted below for the first pay of FY15 paid on July 25, 2014, to calculate all of the retirement deductions/benefits for the R15 pay period, which begins on June 29. The PERS and TRS contributions and related earnings will be reported to the Division of Retirement as FY15 earnings. The FY15 PERS, TRS, ORP (T1), ORP (T2), and ORP (T3) rates will be implemented in Banner HR on or before June 7 prior to the beginning of the R14 payroll period.

FY14 Rates

Retirement Program	Deduction Rate	Maximum Contribution	Benefit Rate	Maximum Contribution	Income Limit
PERS (Defined Benefit)	6.75 %	None	22.00 %	None	None
PERS – Fire/Police (Def Benefit)	7.50%	None	22.00 %	None	None
TRS (Defined Benefit)	8.65 %	None	12.56 %	None	None
PERS (Defined Contribution)	8.00 %	\$ 20,400.00	5.68 %	\$ 14,484.00	\$255,000.00
PERS – Fire/Police (Def Contr.)	8.00 %	\$ 20,400.00	6.62 %	\$ 16,881.00	\$255,000.00
PERS HRA (Defined Contr.)				\$1,896.60	
TRS (Defined Contribution)	8.00 %	\$ 20,400.00	7.47%	\$19,048.50	\$255,000.00
TRS HRA (Defined Contr.)				\$1,896.60	
ORP (Tier 1)	8.65 %	\$ 22,057.50	14.00%	\$35,700.00	\$255,000.00
ORP (Tier 2)	8.65 %	\$ 22,057.50	12.00 %	\$30,600.00	\$255,000.00
ORP (Tier 3)	8.00 %	\$ 20,400.00	12.00 %	\$30,600.00	\$255,000.00

FY15 Rates

Retirement Program	Deduction Rate	Maximum Contribution	Benefit Rate	Maximum Contribution	Income Limit
PERS (Defined Benefit)	6.75 %	None	22.00 %	None	None
PERS – Fire/Police (Def Benefit)	7.50%	None	22.00 %	None	None
TRS (Defined Benefit)	8.65 %	None	12.56 %	None	None
PERS (Defined Contribution)	8.00 %	\$ 20,800.00	6.88 %	\$ 17,888.00	\$260,000.00
PERS – Fire/Police (Def Contr.)	8.00 %	\$ 20,800.00	7.72 %	\$ 20,072.00	\$260,000.00
PERS HRA (Defined Contr.)				\$1,960.53	
TRS (Defined Contribution)	8.00 %	\$ 20,800.00	9.04%	\$23,504.00	\$260,000.00
TRS HRA (Defined Contr.)				\$1,960.53	
ORP (Tier 1)	8.65 %	\$ 22,490.00	14.00%	\$36,400.00	\$260,000.00
ORP (Tier 2)	8.65 %	\$ 22,490.00	12.00 %	\$31,200.00	\$260,000.00
ORP (Tier 3)	8.00 %	\$ 20,800.00	12.00 %	\$31,200.00	\$260,000.00

Staff Benefit Processing Issues – R15 & FY14

The FY15 staff benefit rates will be used to calculate and process the full R15 payroll period this year.

Prior to the execution of the ADJ52 payroll adjustment run on July 8, 2014, the FY15 staff benefit rates will be implemented and used for the first adjustment run processing of FY15.

At the completion of the ADJ52 payroll adjustments run on July 8, 2013, the FY15 staff benefit rates will be removed and replaced with the FY14 staff benefit rates and used for the final adjustment and labor redistribution run processing (ADJ53) of FY14 for payroll runs R11-R14 on Wednesday, July 9, 2014.

On Thursday, July 10, 2014, the FY14 staff benefit rates will be removed and the FY15 staff benefit rates will be re-implemented for the ADJ54 (R15) payroll adjustment processing.

No further changes to the staff benefit rates will occur for the remainder of the FY15 fiscal year adjustment or payroll run processing.

Adjustment Processing - FY14

Data Entry Restriction: No data entry of Payroll Adjustments or Labor Redistributions for runs R13 or R14 should occur from **Friday, June 27, 2014**, through the completion of the Financial Aid Feed Processing on **Monday, July 7, 2014**. Please watch for an email notification from the HR On-Call Help Line confirming that the Financial Aid Feed processing is complete before resuming any adjustment data entry on July 7.

Payroll Adjustments for FY14

- ❖ ADJ51 on **June 30** will be the last adjustment run for processing R01-R10 payroll adjustments using FY14 rates and posting to Finance in FY14. It is crucial that payroll use June 30, 2014, as the history and posting override dates for this adjustment run.
- ❖ ADJ53 on **July 9** will be the last adjustment run for processing R11-R14 payroll adjustments using FY14 rates and posting to Finance in FY14. It is crucial that payroll use June 30, 2014, as the history and posting override dates for this adjustment run.

Payroll Voids for FY14

- ❖ ADJ51 on **June 30** will be the last chance to void a transaction for R01-R10 payroll runs using FY14 rates and posting to Finance in FY14. It is crucial that payroll use June 30, 2014, as the history and posting override dates for this adjustment run.
- ❖ ADJ53 on **July 9** will be the last chance to void a transaction for R11-R14 payroll runs using FY14 rates and posting to Finance in FY14. It is crucial that payroll use June 30, 2014, as the history and posting override dates for this adjustment run.

Labor Redistributions for FY14

- ❖ It is vital that the HR system, which maintains the payroll detail, and the Finance system, which posts summary level payroll charges, remain in balance. Therefore, labor redistributions **MUST** be processed through the payroll system.
- ❖ After the FY14 Finance Close, only exceptional FY14 restricted fund transfers will be authorized for journal voucher processing in FY15, which **MUST** be approved by and processed through the Statewide Finance office.

Adjustment Processing - FY14 – continued

- ❖ **Data Entry Restriction:** No data entry of Payroll Adjustments or Labor Redistributions for runs R13 or R14 should occur from **Friday, June 27, 2014**, through the completion of the Financial Aid Feed Processing on **Monday, July 7, 2014**. Please watch for an email notification from the HR On-Call Help Line confirming that the Financial Aid Feed processing is complete before resuming any adjustment data entry on July 7.

After the following deadlines, no further labor redistributions will be processed/posted to FY14.

- ❖ The final labor redistribution run using FY14 staff benefit rates for FY14 R01-R10 will be ADJ51 on Monday, **June 30, 2014**. It is crucial that payroll/budget enter **June 30, 2014**, as the posting override date for this adjustment run.
- ❖ The final labor redistribution run using FY14 staff benefit rates for FY14 R11-R14 will be ADJ53 on Wednesday, **July 9, 2014**. It is crucial that payroll/budget enter **June 30, 2014**, as the posting override date for this adjustment run.

Warning: *Any labor redistributions for FY14 (pay runs R01–R14 for time worked between the dates of Dec 15, 2013 through June 28, 2014) entered into Banner after July 9, 2014, will;*

- *be redistributed using the FY15 staff benefit rates*
- *be posted to the open FY15 period in which the transaction run is processed*
- *result in an inconsistency of account balances.*

Personal Holiday Leave Usage & Accrual – FY14 & FY15

In conformance with University Regulations, personal holiday leave is not permitted during the pay period in which July 1 occurs. Therefore, all eligible employees must use their FY14 personal holiday leave before the R14 pay period end date of June 28, 2014, or they will lose these hours.

For FY15 only, Non-Exempt (NR) employees will receive a maximum 16 hours of personal holiday leave accrual based on a full-time equivalency of a standard 8 hour work day definition from their applicable job assignment(s). Exempt (XR) employees will receive a maximum of 8 hours of personal holiday leave accrual based on a full-time equivalency of a standard 8 hour work day from their applicable job assignment(s). All employee accrual time will be pro-rated accordingly based on the summarized hours per day value set-up for all applicable job assignments.

In order to provide Exempt employees with the new benefit of Personal Holiday Leave, all past and present Exempt (XR) employees will be programmatically assigned a new leave category code of Exempt Leave (XL) following the R13 pay processing on Saturday, June 21, 2014.

The unused FY14 personal holiday leave hours will be deleted from the BHR system on Tuesday, July 15, during the R15 processing week.

All employees eligible for PHL will receive the PHL accrual for FY15 on July 15. Note that an employee cannot take FY15 personal holiday leave until the first day of the R16 pay period beginning on July 13. Non-Exempt (NR) employees will continue to record Personal Holiday Leave usage under earnings code 420 on their online or paper time sheets. Exempt (XR) employees will use a new earnings code of 422 to record Personal Holiday Leave usage on their online or paper time sheets.

Annual Leave Roll Indicator Change

The Annual Leave Roll Indicator for the new fiscal year for all applicable benefit categories will be changed in PROD by May 2, 2014.

Local 6070 Leave Bank Update – FY15

The Local 6070 leave bank update report will be processed on July 7, 2014. SW Payroll and Benefit Accounting will prepare a JV based on the update report to transfer the funds to the appropriate account for FY15. A copy of the JV and report will be supplied to SW Labor and Employee Relations for their records.

Verification of Local 6070 Leave Bank Update

In preparation for the Local 6070 leave bank update, HR Systems will run a preliminary leave bank report process against PROD data on June 23, 2014, and coordinate the results verification with SW Labor and Employee Relations.

Payroll Feed to Finance Summary - FY14 & FY15

Finance “Cycle”	Payroll Run
FY14 Cycle 12	R12, R13, R14, ADJ43-ADJ51, and ADJ53
FY15 Cycle 1	R15, ADJ52, and ADJ54-ADJ60

Dates to Remember: (For additional date information, refer to the HR Processing Calendar at http://www.alaska.edu/files/hr/reference.calendar.calendar_2014.pdf)

<i>Date</i>	<i>Category</i>	<i>Event</i>
April 15	All	Open Enrollment Selection Period Begins
May 1	Personnel	Salary schedules rolled to FY15
May 2	Personnel	Distribute Supplemental Life Changes report
May 5	Personnel	Open Enrollment FSA, Supp Life, and AD&D data entry can begin
May 16	All	Open Enrollment Selection Period Ends
May 19	Personnel	Run Health Care Eligibility File for June 2014 (HR Systems)
May 20	Personnel	All open FY14 HSA account Bcov records are programmatically closed with a date of June 30, 2014 (HR Systems)
May 21	Personnel	Open Enrollment Health Care/HSA data entry can begin
May 29	Personnel	Open Enrollment data entry deadline for FSA, Supp Life, and AD&D
May 30	Personnel	Run Month End Eligibility Files (FSA, Life, LTD, etc.) for May 2014
May 30	Personnel	Run data validation reports from OE entry
May 30–June 6	Personnel	Correct OE entry errors from data validation reports
June 6	Personnel	Open Enrollment data entry deadline for Health Care/HSA selections
June 9-10	Personnel	Run data validation reports from OE entry
June 11-13	Personnel	<i>Correct OE entry errors from data validation reports</i>
June 16-18	All	Run Health Care and HSA Eligibility Files for July 2014 (HR Systems)
June 18	Personnel	Run preliminary Job Roll reports
June 20	Budget	Position budget files due to SW Budget Office
June 21	Personnel	All Exempt (XR) employees programmatically moved to new leave category (XL) (HR Systems)
June 21	Budget	Executive PCLS updates for new salary grades
June 23	Labor Relations	Run preliminary L6070 Leave Bank Update report
June 26	Personnel	Job rolls for job assignments that will have pay increases
June 26	Personnel	<i>Limited personnel data entry allowed due to job roll (with increases)</i>
June 27	Personnel	Job rolls for job assignments that will not have pay increases
June 27	Personnel	<i>Restricted personnel data entry allowed due to job roll (without increases)</i>
June 27	Personnel	Data entry deadline for UNAC and/or UAFT promotional increases
June 27	Payroll	Pay Processing begins for R14 (last regular full pay run of FY14)
June 27-July 7	Payroll/Budget	No entry of Payroll Adjustments or Labor Reallocations for runs R13 or R14 allowed. Entry can resume after notification of Fin Aid Feed Processing completed.
June 28	All	Last day for Non-Exempt employees to use FY14 PHL (R14 pay period end)
June 29-July 12	Personnel/Depts	No entry of Continuing Student Job Assn EPAFs in UAOnline.

Dates to Remember – continued:

<i>Date</i>	<i>Category</i>	<i>Event</i>
June 30	Payroll/Budget	Last R01-R10 Pay & LR ADJ Run @ FY14 SB rates (ADJ51, R01-R13 payroll adjustments and labor redistributions)
June 30	All	UAOnline unavailable starting at 3 PM
July 5	Payroll	Last Full Regular Pay Processing Run of FY14 (R14)
July 7	Personnel	Run preliminary Future Job Changes report (HR Systems)
July 3-4	All	Independence Day Holidays
July 3-8	Budget	<i>No Position Data Entry until FY15 Budget Activated</i>
July 7-10	Personnel	Review Future Job Change Report
July 7	Budget	Budget roll to working budget of zero for FY15
July 7	Budget	Load budget files as working budget for FY15
July 7	All	Run final L6070 Leave Bank Update report
July 8	Payroll	First FY15 Adjustment (ADJ52, for R15 payroll adjustments only)
July 8	Budget	Roll Budgets to active and close prior year budget
July 9	Payroll/Budget	Implement FY14 staff benefit rates for ADJ53
July 9	Payroll/Budget	Final payroll and labor redistribution ADJ run for R11-R14 @ FY14 SB rates (<u>use June 30, 2014 post date</u>) ADJ53 processing. Final payroll and labor redistribution adjustment run for R11-R14 using FY14 staff benefit rates.
July 10	Payroll	Implement FY15 staff benefit rates and process ADJ54 adjustment run for R15.
July 10	Payroll/Budget	Second FY15 Adjustment (ADJ54, for R15 payroll adjustments only)
July 11	Personnel	<i>Limited personnel data entry allowed due to future job record updates</i>
July 11	Personnel	All job and deduction/benefit input completed for R15 payroll
July 11	Personnel	Process to update all future dated job records
July 13	All	First day FY15 PHL usage allowable
July 14	Payroll	R15 payroll processing and time entry begins
July 15	Payroll	Roll PHL and accrue FY15 PHL
July 16	Payroll	R15 first run through payroll calculation process
July 17	Payroll	R15 secondary run through payroll calculation process
July 18	Budget/Payroll	Finance FY14 Closes
July 19	Payroll	Run R15 payroll with FY15 SB rates
Aug 18	Payroll/Personnel	Move A9 & FN employee classes to new leave category (FL) in preparation for implementation of Faculty Time Off (FTO) tracking
Aug 20	Payroll/Personnel	Load FTO time into UNAC employees (F9) leave bucket
Sept 26	Personnel	L6070 Step Increase Processing for Nov 1
Sept 29	Personnel	Preliminary report of UAFT Leave Bank Update
Oct 7	Personnel	Run UAFT Leave Bank Update/Report

Dates to Remember – By Category:**Personnel Offices**

<i>Date</i>	<i>Category</i>	<i>Event</i>
April 15	All	Open Enrollment Selection Period Begins
May 1	Personnel	Salary schedules rolled to FY15
May 2	Personnel	Distribute Supplemental Life Changes report
May 5	Personnel	Open Enrollment FSA, Supp Life, and AD&D data entry can begin
May 16	All	Open Enrollment Selection Period Ends
May 19	Personnel	Run Health Care Eligibility File for June 2014 (HR Systems)
May 20	Personnel	All open FY14 HSA account Bcov records are programmatically closed with a date of June 30, 2014 (HR Systems)
May 21	Personnel	Open Enrollment Health Care/HSA data entry can begin
May 29	Personnel	Open Enrollment data entry deadline for FSA, Supp Life, and AD&D
May 30	Personnel	Run Month End Eligibility Files (FSA, Life, LTD, etc.) for May 2014
May 30	Personnel	Run data validation reports from OE entry
May 30–June 6	Personnel	Correct OE entry errors from data validation reports
June 6	Personnel	Open Enrollment data entry deadline for Health Care/HSA selections
June 9-10	Personnel	Run data validation reports from OE entry
June 11-13	Personnel	Correct OE entry errors from data validation reports
June 16-18	All	Run Health Care and HSA Eligibility Files for July 2014 (HR Systems)
June 18	Personnel	Run preliminary Job Roll reports
June 21	Personnel	All Exempt (XR) employees programmatically moved to new leave category (XL) (HR Systems)
June 26	Personnel	Job rolls for job assignments that will have pay increases
June 26	Personnel	Limited personnel data entry allowed due to job roll (with increases)
June 27	Personnel	Job rolls for job assignments that will not have pay increases
June 27	Personnel	Restricted personnel data entry allowed due to job roll (without increases)
June 27	Personnel	Data entry deadline for UNAC and/or UAFT promotional increases
June 28	All	Last day for Non-Exempt employees to use FY14 PHL (R14 pay period end)
June 29-July 12	Personnel/Depts	No entry of Continuing Student Job Assn EPAFs in UAOnline.
June 30	All	UAOnline unavailable starting at 3 PM
July 7	Personnel	Run preliminary Future Job Changes report (HR Systems)
July 3-4	All	Independence Day Holidays
July 7-10	Personnel	Review Future Job Change Report
July 11	Personnel	Limited personnel data entry allowed due to future job record updates
July 11	Personnel	All job and deduction/benefit input completed for R15 payroll
July 11	Personnel	Process to update all future dated job records
July 13	All	First day FY15 PHL usage allowable
Aug 18	Payroll/Personnel	Move A9 & FN employee classes to new leave category (FL) in preparation for implementation of Faculty Time Off (FTO) tracking
Aug 20	Payroll/Personnel	Load FTO time into UNAC employees (F9) leave bucket
Sept 26	Personnel	L6070 Step Increase Processing for Nov 1
Sept 29	Personnel	Preliminary report of UAFT Leave Bank Update
Oct 7	Personnel	Run UAFT Leave Bank Update/Report

Dates to Remember – By Category:**Budget Offices**

<i>Date</i>	<i>Category</i>	<i>Event</i>
April 15	All	Open Enrollment Selection Period Begins
May 16	All	Open Enrollment Selection Period Ends
June 16-18	All	Run Health Care and HSA Eligibility Files for July 2014 (HR Systems)
June 20	Budget	Position budget files due to SW Budget Office
June 21	Budget	Executive PCLS updates for new salary grades
June 27-July 7	Payroll/Budget	No entry of Payroll Adjustments or Labor Reallocations for runs R13 or R14 allowed. Entry can resume after notification of Fin Aid Feed Processing completed.
June 28	All	Last day for Non-Exempt employees to use FY14 PHL (R14 pay period end)
June 30	Payroll/Budget	Last R01-R10 Pay & LR ADJ Run @ FY14 SB rates (ADJ51, R01-R13 payroll adjustments and labor redistributions)
June 30	All	UAOnline unavailable starting at 3 PM
July 3-4	All	Independence Day Holidays
July 3-8	Budget	No Position Data Entry until FY15 Budget Activated
July 7	Budget	Budget roll to working budget of zero for FY15
July 7	Budget	Load budget files as working budget for FY15
July 7	All	Run final L6070 Leave Bank Update report
July 8	Payroll	First FY15 Adjustment (ADJ52, for R15 payroll adjustments only)
July 8	Budget	Roll Budgets to active and close prior year budget
July 9	Payroll/Budget	Implement FY14 staff benefit rates for ADJ53
July 9	Payroll/Budget	Final payroll and labor redistribution ADJ run for R11-R14 @ FY14 SB rates (use June 30, 2014 post date) ADJ53 processing. Final payroll and labor redistribution adjustment run for R11-R14 using FY14 staff benefit rates.
July 10	Payroll/Budget	Second FY15 Adjustment (ADJ54, for R15 payroll adjustments only)
July 13	All	First day FY15 PHL usage allowable
July 18	Budget/Payroll	Finance FY14 Closes

Dates to Remember – By Category:**Payroll Offices**

<i>Date</i>	<i>Category</i>	<i>Event</i>
April 15	All	Open Enrollment Selection Period Begins
May 16	All	Open Enrollment Selection Period Ends
June 16-18	All	Run Health Care and HSA Eligibility Files for July 2014 (HR Systems)
June 27	Payroll	Pay Processing begins for R14 (last regular full pay run of FY14)
June 27-July 7	Payroll/Budget	No entry of Payroll Adjustments or Labor Reallocations for runs R13 or R14 allowed. Entry can resume after notification of Fin Aid Feed Processing completed.
June 28	All	Last day for Non-Exempt employees to use FY14 PHL (R14 pay period end)
June 30	Payroll/Budget	Last R01-R10 Pay & LR ADJ Run @ FY14 SB rates (ADJ51, R01-R13 payroll adjustments and labor redistributions)
June 30	All	UAOnline unavailable starting at 3 PM
July 3-4	All	Independence Day Holidays
July 8	Payroll	First FY15 Adjustment (ADJ52, for R15 payroll adjustments only)
July 9	Payroll/Budget	Implement FY14 staff benefit rates for ADJ53
July 9	Payroll/Budget	Final payroll and labor redistribution ADJ run for R11-R14 @ FY14 SB rates (use June 30, 2014 post date) ADJ53 processing. Final payroll and labor redistribution adjustment run for R11-R14 using FY14 staff benefit rates.
July 10	Payroll	Implement FY15 staff benefit rates and process ADJ54 adjustment run for R15.
July 10	Payroll/Budget	Second FY15 Adjustment (ADJ54, for R15 payroll adjustments only)
July 13	All	First day FY15 PHL usage allowable
July 14	Payroll	R15 payroll processing and time entry begins
July 15	Payroll	Roll PHL and accrue FY15 PHL
July 16	Payroll	R15 first run through payroll calculation process
July 17	Payroll	R15 secondary run through payroll calculation process
July 18	Budget/Payroll	Finance FY14 Closes
July 19	Payroll	Run R15 payroll with FY15 SB rates
Aug 18	Payroll/Personnel	Move A9 & FN employee classes to new leave category (FL) in preparation for implementation of Faculty Time Off (FTO) tracking
Aug 20	Payroll/Personnel	Load FTO time into UNAC employees (F9) leave bucket