

# CA&ES Fiscal Close 2025-2026 Part 1



# Logistics

- Zoom meeting logistics
  - All participants have been muted. You can unmute yourself to ask questions and/or comment.
  - You can also use the Zoom Chat feature to submit questions
  - We will monitor items on chat
- Presentation will be emailed to the FSG listserv
- Some instructions will be specific to **CA&ES**. If you aren't sure of the instructions for your school/college/unit, please check with your CAO, Dean's Office or other unit leadership.

# Agenda

- What is fiscal close?
- Calendars, guidance and key changes
- Start the fiscal close process TODAY
  - Review GL and PPM balances
  - Monitor gift and endowment fund balances
  - Correct recharge funds outside of recharge projects
  - Correct recurring charges
  - Clear UCPATH default, suspense and error activity code balances
  - Clear Department Kickout (DKO) project balances
  - Review balances in inactive PPM Tasks
- CA&ES Specific Items
  - Request salary/benefit savings and recruitment reimbursements
  - Request transfers to Cost Share projects for faculty pay
  - Fiscal close for ANR Entity 3310 funds



# Announcements

## Financial Services Group Meetings for Fiscal Close:

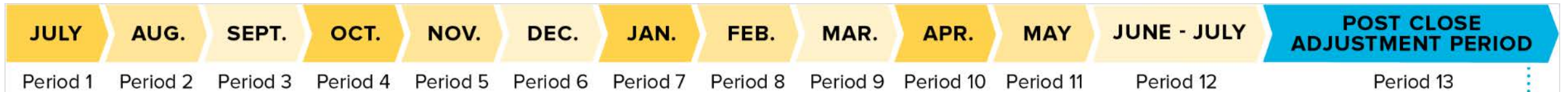
- Part 1: today
- Part 2: Wednesday, May 27 from 10:45AM-Noon
- Part 3: Wednesday, June 24 from 10:45AM-Noon

## Aggie Enterprise Office Hours:

- Office Hours for all workstreams can be found on the Aggie Enterprise Events page: <https://aggieenterprise.ucdavis.edu/events>

# What is Fiscal Close?

- A "cut-off" of all financial activity so the university can generate annual financial reports for itself, UCOP and stakeholders.
- The fiscal year starts on July 1 and ends on June 30. It is divided into 12 months and 13 periods. July = period 1; August = period 2, September = period 3, etc.



- Period 12 stays open for an extended amount of time to allow for adjustments.
- Period 13 (13\_Jun-26) is restricted to Central Finance staff.

# Fiscal Close Guidance

- On the Fiscal Close website, campus has provided links to a fiscal close overview presentation and slide deck.
- See the FY25 Fiscal Close Calendar for approximate PPM and AR subledger close dates as well as GL cut-off and close dates.
- **NOT YET UPDATED FOR FY26**



## Fiscal Close Calendar

The **2024-2025 Fiscal Close Calendar** is available at the Aggie Enterprise website.

[View the calendar](#)

## Fiscal Year End Close Overview Presentation

See the Fiscal Year End Overview Presentation - Recorded June 12th, 2025

[View the slides from the Fiscal Close Year End Presentation](#)

<https://financeandbusiness.ucdavis.edu/finance/fiscal-close>

# Fiscal Close Calendars (part 1)



- Campus Finance and Business provides a detailed calendar of deadlines that should be reviewed by every fiscal officer and purchaser.
- FY26 preliminary calendar: - **Should be available in early May**  
<https://aggieenterprise.ucdavis.edu/fiscal-close-calendar>
  - In FY25, the first deadline was **5:00PM on May 15** for Interlocation Transfers of Funds
  - In FY25, the last day for general campus fiscal officers was **11:59PM on July 25**



Check the website regularly for adjustments to timing and for updates

# Fiscal Close Calendars (part 2)

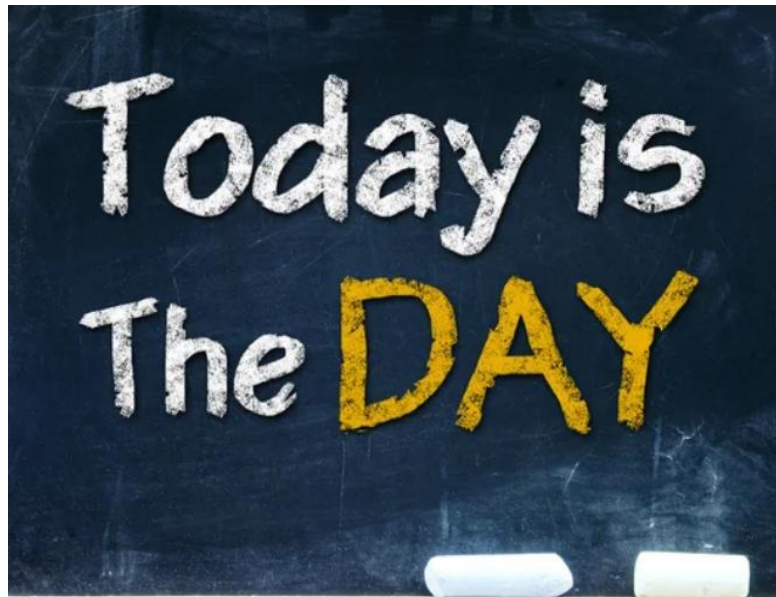


- Supply Chain Management's calendar:  
<https://supplychain.ucdavis.edu/fiscal-close>
- UCPath calendar:  
<https://ucpath.ucdavis.edu/system-information/finance-gl>



Check these websites regularly for adjustments to timing and for updates

# Start the fiscal close process



# Review GL and PPM Balances



# GL-PPM Discrepancies (part 1)



Discrepancies can occur due to various reasons, including:

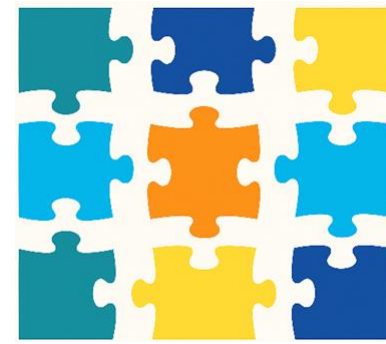
## 1) Revenue not correctly reflected in PPM

- A. Revenue has been transferred, but the project manager is unaware so doesn't know to adjust the task budget
- B. A task budget has been adjusted before the revenue has not yet been transferred

## 2) Expenses posted incorrectly

- A. Expenses may have posted in PPM without being transferred to the GL, or vice versa:
  - i. An expense journal has been processed to the PPM project without a ticket being submitted, therefore the expense posted at the GL-only level and will not be reflected in the PPM Manage Project Costs module
  - ii. Expenses posted in the PPM subledger are not showing in the GL or are showing under a different fund in the GL

# GL-PPM Discrepancies (part 2)



Use the **UCD PPM to GL Non-Sponsored Projects Reconciliation Report** to identify which chart strings need to be reconciled.

The KBA has some scenario-specific guidance and videos.

## Common Strategies for Resolving PPM to GL Reconciliation Discrepancies

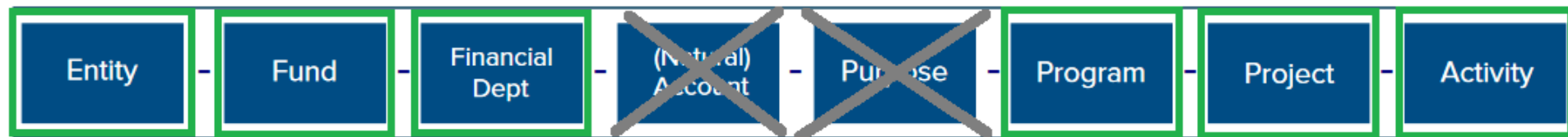
(Click the heading to display section contents.)

<https://kb.ucdavis.edu/?id=11780>

- ▶ **Scenario One: Revenue posted to the General Ledger but not reflected in the PPM subledger**
- ▶ **Scenario Two: Project expense posted to the General Ledger but not recorded in PPM**
- ▶ **Scenario Three: There is a \$1 discrepancy in the PPM to GL Non-Sponsored Reconciliation Report**
- ▶ **Scenario Four: One or more Department Kick-Out (DKO) projects found on the PPM to GL Non-Sponsored Reconciliation Report**
- ▶ **Scenario Five: Projects having GL activity that post on the General Ledger under Child Accounts 1000002 or 52500B and funds 13U10 or 27050**
- ▶ **Scenario Six: Reconcile multiple PPM tasks utilizing the same General Ledger Chart String**

# Review GL Balances (part 1)

- Several GL reports are available for reviewing General Ledger (GL) balances for all non-sponsored projects. Each have different levels of granularity and functionality.
  - **GL Summary Balances Report**
  - **Inquire on Detail Balances**
  - **Transaction Listing Report**
  - **UCD Transaction Listing - GL and Subledger Detail**
- Focus on Entity, Fund, Financial Dept, Program, Project and Activity.



# Review GL Balances (part 2)

- Identify overdrafts: Best practice is to resolve overdrafts before or during fiscal close unless there is a special arrangement such as someone will be funding the overdraft on a reimbursement basis.



Since there are no payroll/benefit related encumbrances, be sure to account for anticipated May and June payroll when considering balances.

# Inquire on Detail Balances (Part 1)

<https://kb.ucdavis.edu/?id=11825>

- **Inquire on Detail Balances** is a GL report that shows summarized information, including for Project Portfolio Management (PPM) internal projects.
- If you want to review all balances in a segment, select the value that begins with "All UCD".
- More than one set of search criteria can be **saved** and named for future use.

## Inquire on Detail Balances

▲ Search

Saved Search  ▼

* Ledger or Ledger Set	<input type="text" value="UCD Primary Ledger"/> ▼	* UCD Entity	<input type="text" value="All UCD Entity Values"/> ▼	* UCD Project	<input type="text" value="All UCD Project Values"/> ▼
* From Accounting Period	<input type="text" value="Apr-26"/> ▼	* UCD Fund	<input type="text" value="All UCD Fund Values"/> ▼	* UCD Activity	<input type="text" value="All UCD Activity Values"/> ▼
* To Accounting Period	<input type="text" value="Apr-26"/> ▼	* UCD Financial Department	<input type="text" value="All UCD Financial Departm"/> ▼	* UCD Inter Entity	<input type="text" value="All UCD Inter Entity Values"/> ▼
* Currency	<input type="text" value="USD"/> ▼	* UCD Account	<input type="text" value="All UCD Account Values"/> ▼	* UCD Future 1	<input type="text" value="All UCD Future 1 Values"/> ▼
* Currency Type	<input type="text" value="Total"/> ▼	* UCD Purpose	<input type="text" value="All UCD Purpose Values"/> ▼	* UCD Future 2	<input type="text" value="All UCD Future 2 Values"/> ▼
* Scenario	<input type="text" value="Actual"/> ▼	* UCD Program	<input type="text" value="All UCD Program Values"/> ▼		

# Inquire on Detail Balances (Part 2)

- Search by a child value Financial Dept such as AWFC001 or a parent value Financial Dept such as ACL200D, which returns more departments within the hierarchy.

* UCD Entity	All UCD Entity Values	▼
* UCD Fund	All UCD Fund Values	▼
* UCD Financial Department	AWFC001	▼
* UCD Account	All UCD Account Values	▼
* UCD Purpose	All UCD Purpose Values	▼
* UCD Program	All UCD Program Values	▼

* UCD Entity	All UCD Entity Values	▼
* UCD Fund	All UCD Fund Values	▼
* UCD Financial Department	ACL200D	▼
* UCD Account	All UCD Account Values	▼
* UCD Purpose	All UCD Purpose Values	▼
* UCD Program	All UCD Program Values	▼

## Resources:

- View Account Balances: <https://kb.ucdavis.edu/?id=11825>
- Run the AE Chart of Account Segment Report in Cognos: <https://kb.ucdavis.edu/?id=10251>

# Inquire on Detail Balances (Part 3)

- Add columns to your search results to see the **segment value descriptions.**

## Search Results

View Format [Grid Icon] [Print Icon] Freeze Detach Wrap

Show Search Query

About This Record

Columns ▶

Freeze

Detach

Sort ▶

Reorder Columns...

Query By Example

CD Fund	UCD Fund Description	UCD Financial Department	UCD Financial Department Description
5548	05548-The Farm Endowment	ADNO099	ADNO099-ADNO Deans Provisions
3034	13034-George B Gordon Jr Schlp	ADNO099	ADNO099-ADNO Deans Provisions
3034	13034-George B Gordon Jr Schlp	ADNO099	ADNO099-ADNO Deans Provisions

UCD Future 2 Description

UCD Future 2

UCD Future 1 Description

UCD Future 1

UCD Inter Entity Description

# Inquire on Detail Balances (Part 4)

- HTML format allows drill down to expense detail in the **Period Activity** column.
- **Reminder:** All natural accounts are displayed in this report, including assets, liabilities, prior-year carryforward and current-year revenue adjustments.

Period Activity (USD)	Ending Balance (USD)
0.00	-2,500.00
0.00	0.00
16,396.05	16,396.05
0.00	0.00
36.05	36.05
0.00	0.00
288.73	288.73
0.00	0.00
0.00	0.00

# GL Summary Balances

<https://kb.ucdavis.edu/?id=10865>

- **UCD GL Summary Balances** runs quickly and allows for multiselect of child values and/or parent values across all fields.
- Categorizes assets, liabilities, prior-year carryforward and current-year revenue adjustments into separate columns.

1XXXXX-All Assets	2XXXXX-All Liabilities	3XXXXX-Beginning Balance	4XXXXX-All Revenue	5XXXXX-All Expenses	8XXXXX-Other Changes In Net Position	Ending Balance (3X + 4X + 5X + 8X)
0.00	0.00	-358,175.51	0.00	0.00	0.00	-358,175.51
0.00	0.00	0.00	0.00	358,175.51	0.00	358,175.51
0.00	0.00	-2,500.00	0.00	0.00	0.00	-2,500.00
0.00	0.00	0.00	0.00	16,396.05	0.00	16,396.05
0.00	0.00	0.00	0.00	36.05	0.00	36.05

# Transaction Listing

- The **Transaction Listing** report can be run in either Aggie Enterprise or Cognos and is a GL report that provides more transaction-level details.
  - Aggie Enterprise: Scheduling this report is recommended.
    - <https://kb.ucdavis.edu/?id=09757>
  - Cognos: <https://kb.ucdavis.edu/?id=12493>
  - Both reports allow for multiselect of child values and/or parent values.

The screenshot shows a search interface with a header 'Search' and a help icon. It is divided into two main sections: 'Available' and 'Selected'. In the 'Available' section, there is a search filter for 'Name' set to 'Starts with' and the value 'ACL2'. Below this is a 'Search' button and a 'Match Case' checkbox. Underneath, the 'Value' section lists three items: 'ACL2001 - ACL2 Metro Cluster', 'ACL200E - AAES ACL2 Metro Cluster E', and 'ACL200F - AAES ACL2 Metro Cluster F'. In the 'Selected' section, four items are listed: 'ACL2001 - ACL2 Metro Cluster', 'AWFC001 - AWFC Wildlife Fish and Conservation Biology', 'AWFC002 - AWFC Faculty Resources', 'AWFC003 - AWFC Faculty Compensation', and 'ACL200D - AAES ACL2 Metro Cluster D'. Between the two sections are two buttons: 'Move' (with a right-pointing arrow) and 'Move All' (with a double right-pointing arrow).

# Use of Pivot Tables for review

- Use of Pivot Tables can make reviewing balances easier. Here are some suggested settings.

( ) = CREDIT

UCD Fund Description	UCD Project Description	UCD Activity Description	Balance
12100-Sales and Services Rate Based	AR06026501-WEB DESIGN SUPPORT	000000-Default Activity Value	3,991.58
<b>12100-Sales and Services Rate Based Total</b>			<b>3,991.58</b>
13U00-COFI University Common Funds 99100	0000000000-Default Project	000000-Default Activity Value	(377,790.47)
		200504-General Administration	6,959.40
		202025-MOU Memorandum of Understanding	(67,950.00)
		202037-Base Funded Staff	162,665.28
		990000-UC Path Default	1,867.42
<b>13U00-COFI University Common Funds 99100 Total</b>			<b>(274,248.37)</b>
13U02-COFI University Common Funds AES19900	0000000000-Default Project	000000-Default Activity Value	(411,951.12)
		200504-General Administration	0.00
		200507-Computer Replacement	13,366.79
		202037-Base Funded Staff	302,504.72
<b>13U02-COFI University Common Funds AES19900 99300 Total</b>			<b>(96,079.61)</b>
13U20-Unrestricted Campus Funds	0000000000-Default Project	200569-Assessments	(3,264.26)
<b>13U20-Unrestricted Campus Funds Total</b>			<b>(3,264.26)</b>
34348-Bixby Fred H Fund	0000000000-Default Project	000000-Default Activity Value	(2,621.94)
<b>34348-Bixby Fred H Fund Total</b>			<b>(2,621.94)</b>
<b>Grand Total</b>			<b>(372,222.60)</b>

## Pivot Table Field List ↓

Filters	Columns
Rows	Σ Values
UCD Fund Description	Sum of Ending Balance ...
UCD Project Description	
UCD Activity Description	

# Review PPM Balances

- The **Faculty and Department Portfolio Report** can be run in either Aggie Enterprise or Cognos and is a PPM report used to review Project and Task balances for all sponsored and non-sponsored funds.
  - Aggie Enterprise: <https://kb.ucdavis.edu/?id=09574>
  - Cognos: <https://kb.ucdavis.edu/?id=11932>

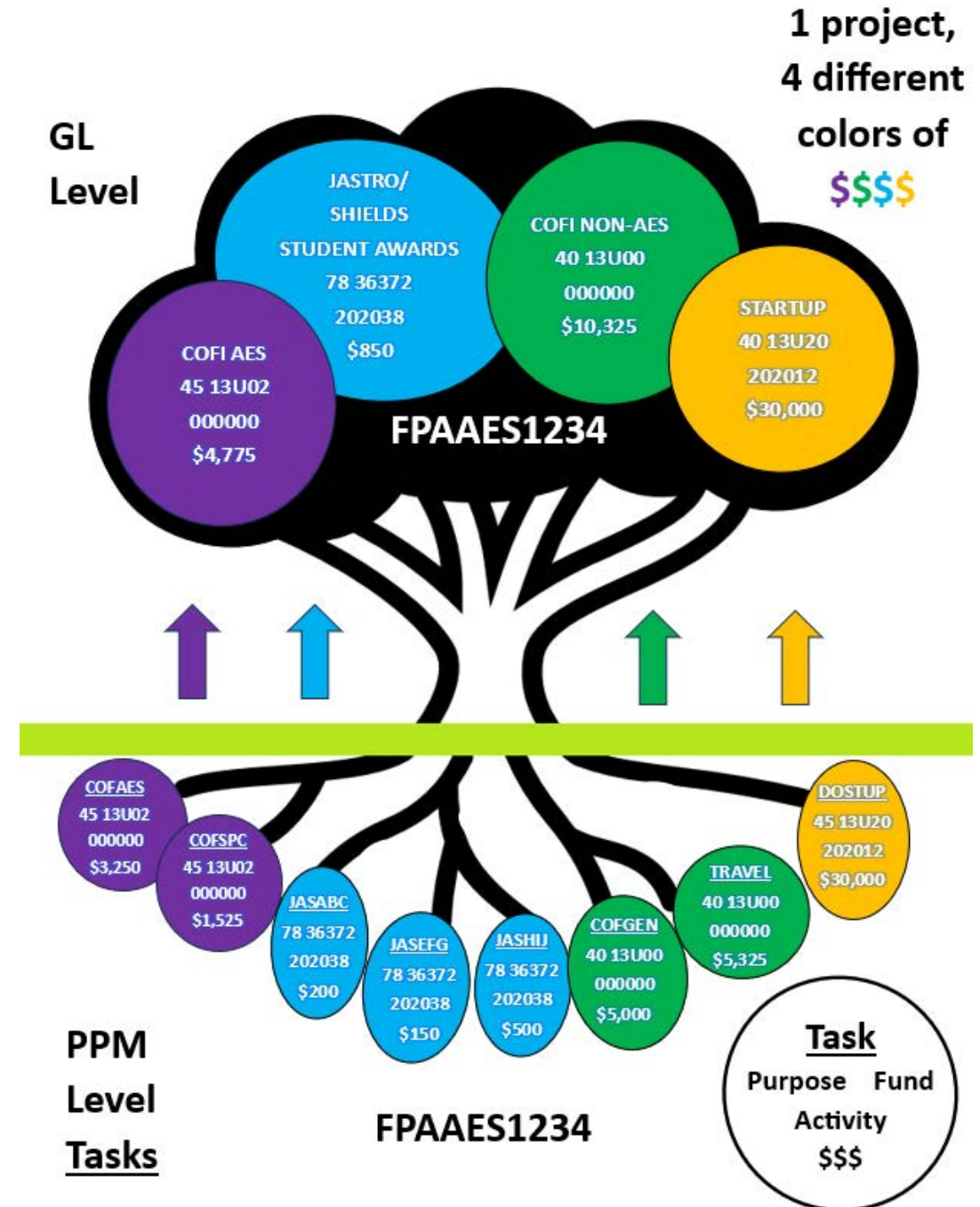
**Tip:** PPM budgets **might not** match the revenue available at the GL level.



A reconciliation should be done to ensure the balances in the GL and PPM match.

# Balances Flow from PPM to GL

Since the GL doesn't include task-level detail, balances in PPM tasks with the same Chart of Accounts segment values will be combined at the GL-level.



# Monitor Gift and Endowment Balances



# Gift and Endowment Balances

## Gift and Endowment funds cannot be overdrawn at fiscal close

- The Gift and Endowment team will reach out to departments asking for gift and endowment funds overdrafts to be cleared.
- If they are not resolved before fiscal close, overdrafts will be moved off to a non-gift/endowment fund.
- If an individual chart string is overdrawn, but the entire fund has a credit balance, the overdraft within the individual chart string will be carried forward as Net Position (natural account 3xxxxx).

### Tip:



Be sure to estimate payroll/benefit related expenses that will post in May and June when considering fund balances.

# Gift and Endowment Balances (Part 2)

## Identifying gift and endowment funds

- **UC Regents**

- Current Use: fund values start with 6xxxx or 7xxxx
- Endowments and Funds Functioning as an Endowment (FFE):
  - 0xxxx
  - 13xxx (excluding 13Cxx, 13Fxx and 13Uxx)
  - 14xxx under parent 1024D
  - 16xxx under parents 1011D and 7700D
  - 17xxx under parent 1024D
  - 3xxxx
  - 9xxxx (excluding 99U99)



# Gift and Endowment Balances (Part 3)

- **UC Davis Foundation**

- Current Use: fund values start with Exxxx
- Endowments: Pxxxx & PKCxx
- Funds Functioning as an Endowment (FFE): PGxxx

**Tip:** Run the GL Summary Balances report for all financial departments to ensure you are seeing the overall fund balance.



- **Resources:**

- GL Gift Fund Values in the Chart of Accounts:  
<https://kb.ucdavis.edu/?id=10399>
- Run the AE Chart of Account Segment Report in Cognos:  
<https://kb.ucdavis.edu/?id=10251>



# Gift and Endowment Balances (Part 4)

Accounting Period	UCD Entity	UCD Fund	UCD Financial Department	UCD Account	UCD Purpose	UCD Program	UCD Project	UCD Activity (USD)	Beginning Balance (USD)	Period Activity (USD)	Ending Balance (USD)
Apr-25	3110	06272	ANUT002	300001	00	000	FPANUT0993	000000	-16,691.24	0.00	-16,691.24
Apr-25	3110	06272	ANUT002	440009	00	000	FPANUT0993	000000	0.00	0.00	0.00
Apr-25	3110	06272	ANUT002	500098	45	000	FPANUT0993	000000	10,690.89	0.00	10,690.89
Apr-25	3110	06272	ANUT002	505001	45	000	FPANUT0993	000000	23.52	0.00	23.52
Apr-25	3110	06272	ANUT002	505500	45	000	FPANUT0993	000000	70.56	0.00	70.56
Apr-25	3110	06272	ANUT002	508000	45	000	FPANUT0993	000000	4,351.19	0.00	4,351.19
Apr-25	3110	06272	ANUT002	508300	45	000	FPANUT0993	000000	887.34	0.00	887.34
Apr-25	3110	06272	ANUT002	536500	45	000	FPANUT0993	000000	0.00	0.00	0.00
Apr-25	3110	06272	ANUT002	539300	45	000	FPANUT0993	000000	0.00	0.00	0.00
Apr-25	3110	06272	ANUT002	770006	45	000	FPANUT0993	000000	0.00	0.00	0.00
Apr-25	3110	06272	ANUT002	775B14	80	000	FPANUT0993	000000	0.00	0.00	0.00
											-667.74

On Inquire on Detail Balances and UCD GL Summary balances reports, **negative values = credits**

In this example, since there is an overall credit balance of \$667.74 in fund 06272, no action is needed.

# Correct Recharge Errors Fund-Project Code mismatches



CA&ES: When July 1 pay rates are known, do mid-cycle NUD, Salary & Benefit updates to your rates with an effective start date of July 1, 2026.

# CoA Highlights – Fund

Entity	Fund	Financial Department	(Natural) Account	Purpose	Program	Project	Activity
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## Funds

### ▪ **Operating Funds (parent 1210D)**

- 12100-Sales and Services Rate Based
- 12101-Sales and Services Non-Rate Based

### ▪ **Reserves**

- 17200-Funds for Renewal & Replacement  
(Rate depreciation reserves for equipment replacement)
- 16200-Sales and Service Reserves  
(For holding department share of NUD and Markup)

**\*All approved recharge rate packages over \$50k per year in expenditures should post to 12100**

**\*Dean/VC approved rates under \$50k per year or one-off self-supporting services should use 12101**

**Reporting Tip:** Use the Fund Parent **1210D** when running a queries to help capture activity across both funds.

COA parents are noted throughout this presentation.



# CoA Highlights – Project

Entity	Fund	Financial Department	(Natural) Account	Purpose	Program	Project	Activity
--------	------	----------------------	-------------------	---------	---------	---------	----------

Reporting Tip: Use the Project Parents to zero in self-supporting activities and check for activity incorrectly posting to funds other than 12100/12101

## Projects

### ▪ **GL Posting Only Project Parents**

- AR0000000B-Scientific Recharges
- GLR000000D-GL Recharge Non-Scientific

### ▪ **PPM Project Parents**

- PPMRC00000-PPM Scientific Recharge Projects
- PPMRC10000-PPM Recharges Non-Scientific

\*The category "Scientific" refers to research and educational mission activities. Generally, these are charge to sponsored awards and non-university customers. Federal Costing guidelines apply.

\*The category "Non-scientific" is generally for Administrative Units that do not typically provide services to sponsored awards or internal admin services within an academic department that is using a recharge model to distribute expenses.

Note: In CA&ES, we only use Scientific Recharges.



# Correct Recharge Errors – Identifying errors (part 1)

A tool for identifying these errors is the **Inquire on Detail Balances**.

- Search for all **12100** funds in your Financial Department.
- Filter to just results that are not in Projects starting with PPMRC or AR.
- Repeat for funds **12101**, **16200**, and **17200**.

Data Access Set: UCD Primary Ledger [\[Change\]](#)

## Inquire on Detail Balances

### Search

* Ledger or Ledger Set	UCD Primary Ledger	▼
* From Accounting Period	Apr-25	▼
* To Accounting Period	Apr-25	▼
* Currency	USD	▼
* Currency Type	Total	▼
* Scenario	Actual	▼

* UCD Entity	All UCD Entity Values	▼
* UCD Fund	12100	▼
* UCD Financial Department	ADNO00E	▼
* UCD Account	All UCD Account Values	▼
* UCD Purpose	All UCD Purpose Values	▼
* UCD Program	All UCD Program Values	▼

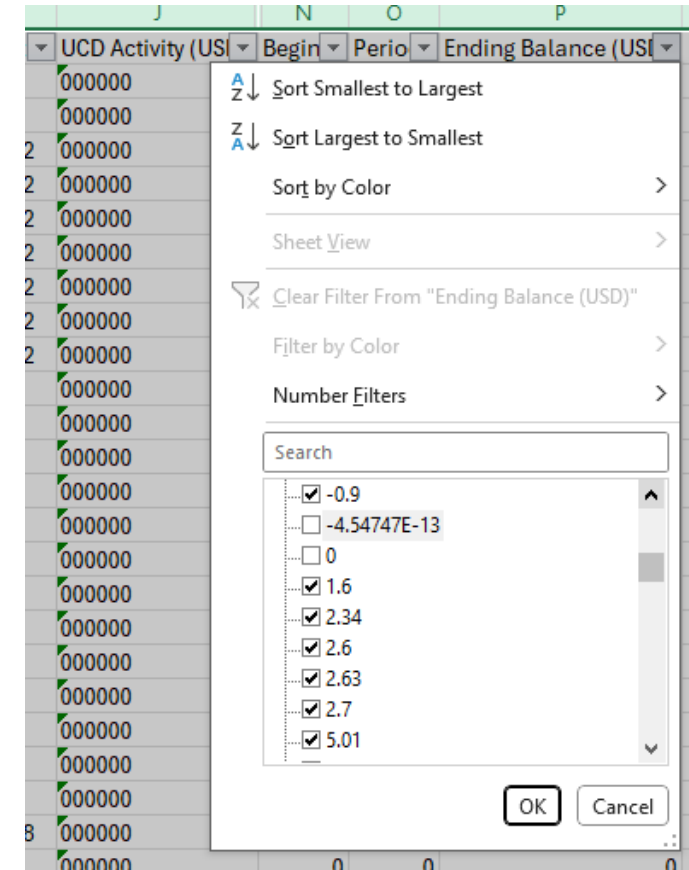
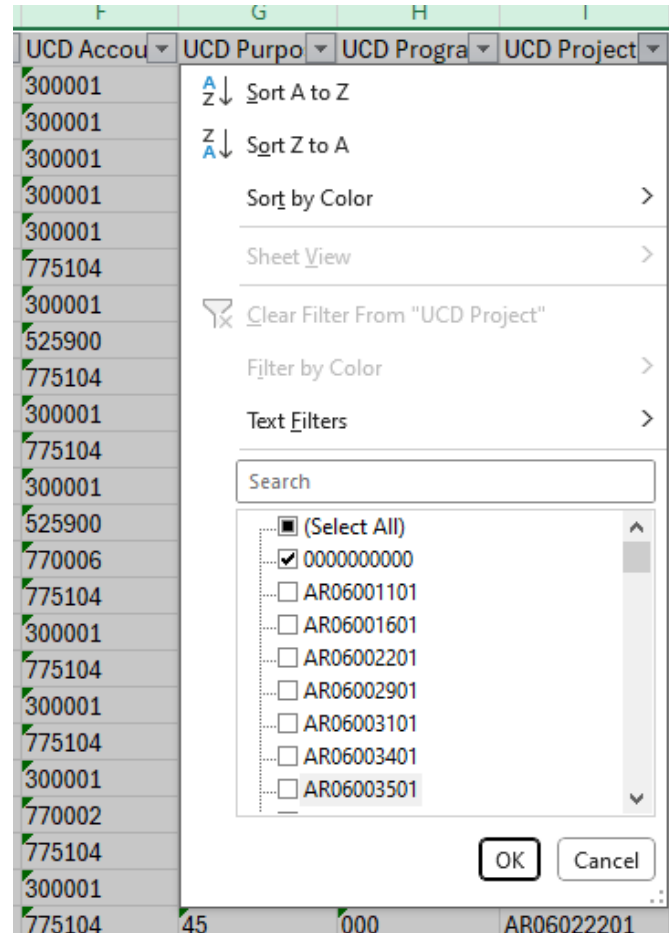
* UCD Project	All UCD Project Values	▼
* UCD Activity	All UCD Activity Values	▼
* UCD Inter Entity	All UCD Inter Entity Values	▼
* UCD Future 1	All UCD Future 1 Values	▼
* UCD Future 2	All UCD Future 2 Values	▼

Search Save

# Correct Recharge Errors – Identifying errors (part 2)

Combine all four reports then filter the balances to non-recharge Projects.

- Filter out lines that have Project codes starting with AR or PPMRC. For the purposes of this exercise, we will assume these are correct.
- Filter out lines that have an ending balance of \$0.
- Sort the remaining lines into Revenue, Expenses, Liabilities, Receivables, and Net Position.



# Correct Recharge Errors – Revenue

## *Natural Accounts 4XXXXX, 77500D, & 785XXX*

If Revenue landed outside of the Project Code:

- Process a Revenue Journal using the **same Natural Account and Purpose Code** as the original transaction(s) to move the funds into the Recharge Project Code. <https://kb.ucdavis.edu/?id=09877>
- This will ensure the campus assessment is applied correctly to the revenue.
- **PPM?** If either side of this transaction is in PPM, then you must also update the appropriate Task Budget. <https://kb.ucdavis.edu/?id=09567>
- **External Clients?** You *may* also need to update your Memo Lines &/or boundary applications to prevent this issue from recurring. <https://kb.ucdavis.edu/?id=10433>

# Correct Recharge Errors – Expenses

## *Natural Accounts 5XXXXX, 75XXXX, etc.*

If expenses landed outside of the Project Code, and ...

both sides of the transaction are in GL, then process an **Expense Journal**.

both sides of the transaction are in PPM, then process a PPM **Cost Transfer**.

one side of the transaction is in GL and the other side is in PPM, then submit a **ticket**.

Further guidance on Expense transfers is available here:

<https://kb.ucdavis.edu/?id=11722>

<https://kb.ucdavis.edu/?id=10802>

# Correct Recharge Errors – Receivables & Liabilities

## *Natural Accounts 1XXXXX & 2XXXXX*

We do not recommend moving these balances because it can cause bigger problems later when the receivable or liability is cleared. However, we do recommend *investigating* how these occurred and whether they can/should be prevented going forward.

- **Receivables (1XXXXX)** are generally your outstanding external client invoices. To investigate this, look into your Memo Lines and boundary applications <https://kb.ucdavis.edu/?id=10433>.
- **Liabilities (2XXXXX)** are generally your Travel and Procurement cards. Check with your unit's management to see how they want to manage these transactions. For updates, contact Supply Chain.

# Correct Recharge Errors – Net Position & Budget *Natural Accounts 3XXXXX & 775BXX*

Move these balances on a Revenue Journal using **Natural Account 775B15** and **Purpose Code 00**.

Also ....

**PPM?** If either side of this transaction is in PPM, then you must update the appropriate Task Budget. <https://kb.ucdavis.edu/?id=09567>

**17200?** If this is for fund 17200, work with Equipment Management to make sure that future Depreciation goes to the correct Project Code.

# Correct Recurring Charges

# Correct Recurring Charges (part 1)

Errors in recurring charges are most often found when trying to zero out a chart string balance that keeps accumulating more charges. We will look at three reports that can help identify these.

1. UCD Transaction Listing Report
2. Manage Project Costs
3. GLIDE

# Correct Recurring Charges (part 2)

In each of these reports, you can sort or pivot to isolate dollar amounts, vendor names, or activity codes to identify patterns.

UCD Transaction Listing Segment

Journal Acc	Journal Source	Actuals
01-31-2024	UCD Fleet Parking Billing	\$75.00
02-29-2024	UCD Fleet Parking Billing	\$75.00
03-31-2024	UCD Fleet Parking Billing	\$75.00
04-30-2024	UCD Fleet Parking Billing	\$75.00
02-14-2024	UCD IT Comm Resources	\$68.81
02-27-2024	UCD IT Comm Resources	\$55.87
03-04-2024	UCD IT Comm Resources	\$55.87
04-01-2024	UCD IT Comm Resources	\$68.13
04-09-2024	UCD IT Comm Resources	(\$55.87)
05-02-2024	UCD IT Comm Resources	\$71.85

GLIDE Segment

ERP Creation Date	Accounting Date	Debit Amount	Description	udfString4
Feb 3, 2024	Jan 31, 2024	15	Parking fee: 1 @ \$15.00	4046
Mar 3, 2024	Feb 29, 2024	15	Parking fee: 1 @ \$15.00	4046
Apr 3, 2024	Mar 31, 2024	15	Parking fee: 1 @ \$15.00	4046
May 3, 2024	Apr 30, 2024	15	Parking fee: 1 @ \$15.00	4046
Feb 3, 2024	Jan 31, 2024	15	Parking fee: 1 @ \$15.00	4051
Mar 3, 2024	Feb 29, 2024	15	Parking fee: 1 @ \$15.00	4051
Apr 3, 2024	Mar 31, 2024	15	Parking fee: 1 @ \$15.00	4051
May 3, 2024	Apr 30, 2024	15	Parking fee: 1 @ \$15.00	4051
Feb 3, 2024	Jan 31, 2024	15	Parking fee: 1 @ \$15.00	4628
Mar 3, 2024	Feb 29, 2024	15	Parking fee: 1 @ \$15.00	4628
Apr 3, 2024	Mar 31, 2024	15	Parking fee: 1 @ \$15.00	4628
May 3, 2024	Apr 30, 2024	15	Parking fee: 1 @ \$15.00	4628

Segment of Export from Manage Project

Document Entry	Burdened Co	Accounting Period
UCD Fleet Parking Billing		15 Jan-24
UCD Fleet Parking Billing		15 Feb-24
UCD Fleet Parking Billing		15 Apr-24
UCD Fleet Parking Billing		15 Mar-24
UCD FleetFocus M5		43 Feb-24
UCD FleetFocus M5		43 Feb-24
UCD FleetFocus M5		43 Mar-24
UCD FleetFocus M5		43 Apr-24
UCD FleetFocus M5		43 Mar-24
UCD FleetFocus M5	61.94	Feb-24
UCD FleetFocus M5	61.94	Feb-24

Understanding the GLIDE Report –

<https://kb.ucdavis.edu/?id=10222>

# Correct Recurring Charges (part 3)

## Recurring Cost    How to resolve

UCPath    Process a Funding Entry in UCPath (Look for the Funding Entry Job Aid on <https://ucpath.ucdavis.edu/training/transactors#funding>)

TRIRIGA    Look up work orders in TRIRIGA at <https://aggiefacilities.ucdavis.edu>. Once you have the Work Order number, contact Facilities Customer Experience at 530-752-1655 or [facilities@ucdavis.edu](mailto:facilities@ucdavis.edu) to update the chart-string.

Purchase Invoices    Follow "Amending Requisitions and Purchase Orders"  
<https://kb.ucdavis.edu/?id=09716>

PPMS/Stratocore    Contact the person with the Stratocore account and ask them to update the chart string in that system. (Additional info: <https://research.ucdavis.edu/research/core-facilities-services/stratocore-ppms/>)



A list of Boundary Applications can be found here: <https://kb.ucdavis.edu/?id=10727>

**Clear UCPath default,  
suspense and error  
activity code balances**



# Clear UCPath default chart strings (part 1)

- To ensure all payroll has posted to the correct chart strings, use a GL report to review totals in the UCPath Default (990000), Suspense (990001) and Error (990002) Activity codes. To find all, use the **UCD Activity parent 99000B** in the search criteria.

* Ledger or Ledger Set	UCD Primary Ledger	▼	* UCD Entity	All UCD Entity Values	▼	* UCD Project	All UCD Project Values	▼
* From Accounting Period	Apr-25	▼	* UCD Fund	All UCD Fund Values	▼	* UCD Activity	99000B	▼
* To Accounting Period	Apr-25	▼	* UCD Financial Department	AAES00C	▼	* UCD Inter Entity	All UCD Inter Entity Values	▼
* Currency	USD	▼	* UCD Account	All UCD Account Values	▼	* UCD Future 1	All UCD Future 1 Values	▼
* Currency Type	Total	▼	* UCD Purpose	All UCD Purpose Values	▼	* UCD Future 2	All UCD Future 2 Values	▼
* Scenario	Actual	▼	* UCD Program	All UCD Program Values	▼			



Always select the **Current** version of a Parent value

UCD Activity	Version	Description
99000B	[UCD Activity-UCD Activity Base].[10000A].[99000B]	99000B-UC Path Errors
99000B	[UCD Activity-UCD Activity Current].[10000A].[99000B]	99000B-UC Path Errors

# Clear UCPath default chart strings (part 2)

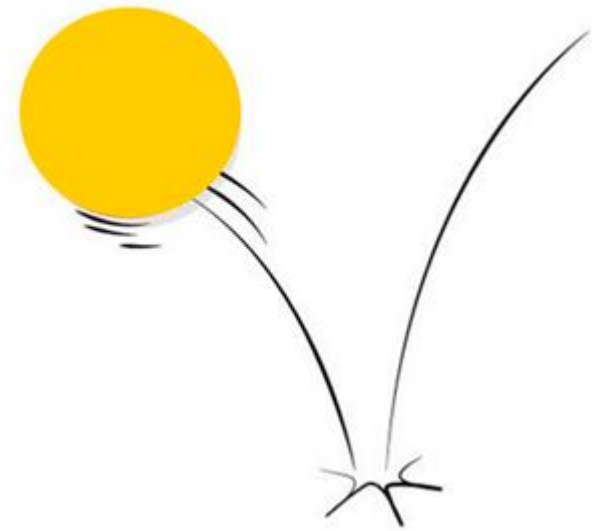
- A pivot table can be used to identify the balance within the UCPath Default (990000), Suspense (990001) and Error (990002) Activity codes.

UCD		
UCD Financial Department	Activity (USD)	Sum of Ending Balance (USD)
ACL3001	990001	2,016.89
	990002	0.00
<b>ACL3001 Total</b>		<b>2,016.89</b>

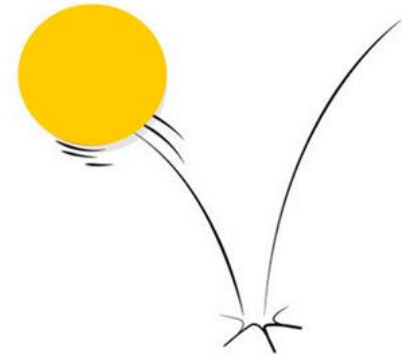
- A Cognos UCP-339 report can be run to identify which UCPath Salary Cost Transfers (SCTs) are needed to clear the balances.

Expense Type	Entity	Fund	Financial Dept	Natural Acct	Purpose	Program	Project	Activity	Employee Name	Employee ID	Job Code	Job Code Description	UC Earn End Date	Earn Code	Total
SALARY	3110	13U00	ACL3001	501000	40	000	0000000000	990001	Shirely,Anne	12345678	004486	RSCH ADM 2 CX	4/13/2024	REG	\$1,256.00
FRINGE	3110	13U00	ACL3001	508000	40	000	0000000000	990001	Shirely,Anne	12345678	004486	RSCH ADM 2 CX	4/13/2024	---	\$656.64
FRINGE	3110	13U00	ACL3001	508300	40	000	0000000000	990001	Shirely,Anne	12345678	004486	RSCH ADM 2 CX	4/13/2024	---	\$104.25
															<b>\$2,016.89</b>

# Clear Department Kickout (DKO) project balances

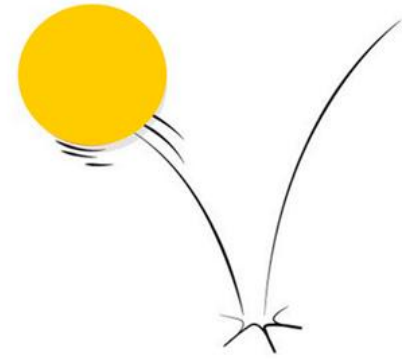


# DKO Projects (part 1)



- DKO projects temporarily store Boundary Application transactions (UCPath, AggieExpense, recharge units, etc.) that could not post to sponsored or non-sponsored PPM projects.
- Departments are responsible for regularly reviewing and zeroing out the balances in these projects.
- DKO's are clearing projects that need monitoring similar to what units do for Pcard/Tcard clearing and UCPath default, error, and suspense activity codes.
- Understanding Department Kickout (DKO) Projects and Transferring Costs Out of DKO Projects <https://kb.ucdavis.edu/?id=10396>

# DKO Projects (part 2)



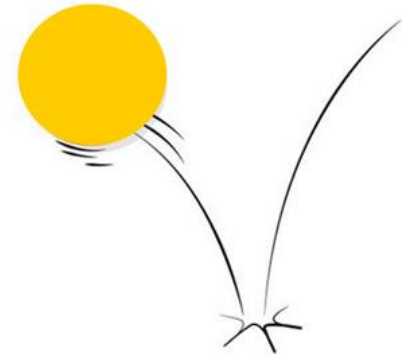
A common reason an expense **bounces** into a DKO project is because the sponsored project has expired (and may need to be extended). This may require asking Contracts & Grants Accounting to adjust the award close and/or project finish date so expenses can be moved to the correct project.



*Aggie Enterprise **does not notify** UCPATH when an expense **bounces** to a DKO project, so the DKO project will not appear on Cognos Payroll Expense Distribution (UCP-339) and other UCPATH reports.*

*Instead in UCPATH and on the UCP-339 report, it will look like the expense posted to the original project number. And this will cause the GL and the Cognos reports to be out of sync.*

# DKO Projects (part 3)



Identify expense balances in DKO projects:

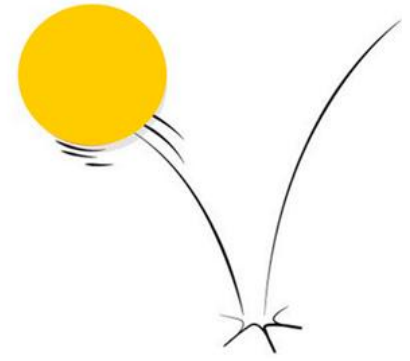
- Using the **Faculty and Department Portfolio Report**, search for one or more Project Owning Organization or a Parent Project Owning Organization.
- Filter the Project Number column to show projects that begin with DKO.

Project Name	Project Number
DKOABCD002 - ABCD Faculty Resources	DKOABCD002
DKOEFGH002 - EFGH Faculty Resources	DKOEFGH002

- Filter the Expenses column to non-zero balance. These are the projects that need to be researched.

Expenses
88,805.28
5,000.00

# DKO Projects (part 4)



Identify costs that need to be moved:

- Using the **Manage Project Costs** screens, search for expenses in the projects identified.
- **Navigation:** Projects → Costs → Task Menu → Manage Project Costs

Manage Project Costs ?

Search

Expenditure Business Unit

**\*\* Project Name**

**\*\* Project Number**

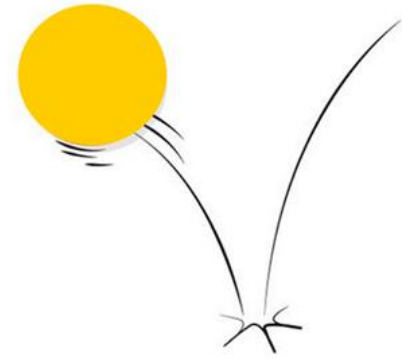


Export to a spreadsheet to facilitate sorting and filtering.



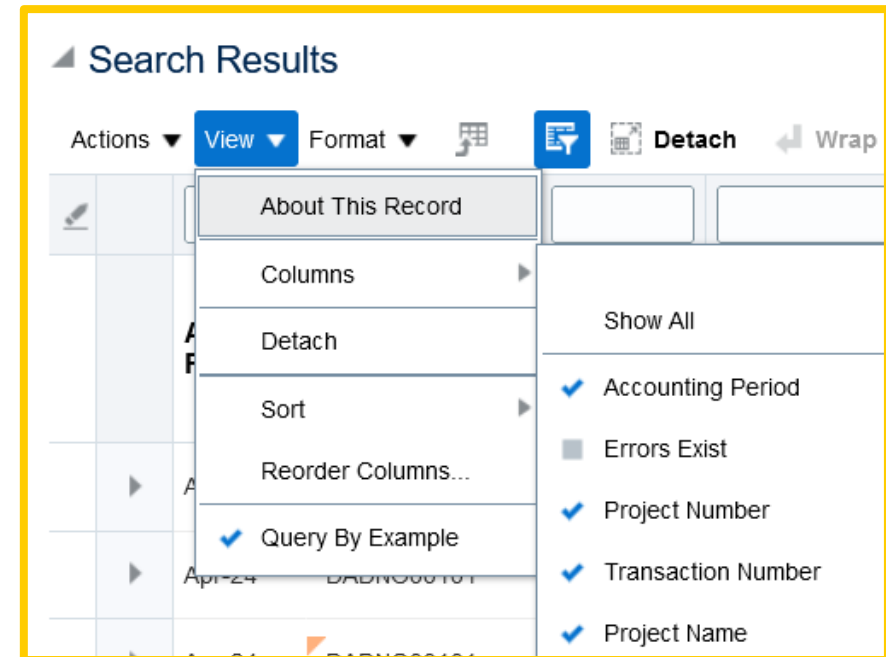
Sort by Expenditure Item Date to show the most recent expenses.

# DKO Projects (part 5)



Adjust the columns you can view in the **Manage Project Costs** search results to see important information such as the employee who is being paid or the sponsored project number that was used.

- Accounting Period
- Transaction Number
- Task Number
- Task Name
- Comment
- Raw Cost in Provider Ledger Currency
- Expenditure Type
- Expenditure Category
- Expenditure Organization
- Expenditure Batch
- Person Name
- Person Number
- Human Resource Assignment
- Job
- Document Entry
- Transaction Source
- Created By
- Creation Date
- Last Updated By





# **Research and resolve balances in inactive PPM Tasks**

# Balances in Inactive Tasks (part 1)

- Using the **UCD Faculty and Department Portfolio Report**, identify inactive tasks for non-sponsored PPM projects with non-zero balances.
- Search by PI, Project Manager, Project number, Project Owning Organization or a Parent Project Owning Organization.
- Set Include Tasks to Inactive Tasks only
- In the search results, filter Project Type to Intern
- Filter the Budget Balance column to non-zero balances.
- These tasks will need to be reactivated and the non-zero balances need to be researched and resolved.

Include Tasks  ▼

( ) = Deficit

Task Number	Budget	Expenses	Commitments	Budget Balance (Budget – (Comm & Exp))
PLP130	1.00	3,307.30	0.00	(3,306.30)
NOMAP1	396.00	0.00	0.00	396.00
TASK01	0.00	11,799.00	0.00	(11,799.00)
GFTSLP	2,473.20	0.00	0.00	2,473.20
NOMAP1	20.99	0.00	0.00	20.99

# Balances in Inactive Tasks (part 2)

## Example #1:

Task Number	Budget	Expenses	Commitments	Budget Balance (Budget – (Comm & Exp))
PLP130	1.00	3,307.30	0.00	(3,306.30)

( ) = Deficit

- **Problem:** There is revenue at the GL level to cover the expenses, but the budget was not increased to match the revenue.
- **Solution:**
  - 1) Reactivate the task.
  - 2) Increase the budget to match the revenue.
  - 3) If it is no longer needed and the Budget Balance is zero, end task PLP130.

# Balances in Inactive Tasks (part 3)

## Example #2:

( ) = Deficit

Task Number	Budget	Expenses	Commitments	Budget Balance (Budget – (Comm & Exp))
TASK02	7,777.13	0.00	0.00	7,777.13

- **Problem:** A generic task was created during conversion and budget was set in error.
- **Solution:**
  - 1) Reactivate the task.
  - 2) If needed, create a new task with a more appropriate name and number and the correct Program, Fund, Purpose and Activity.
  - 3) Set the budget in the new task, zero out the budget in TASK02.
  - 4) End TASK02.

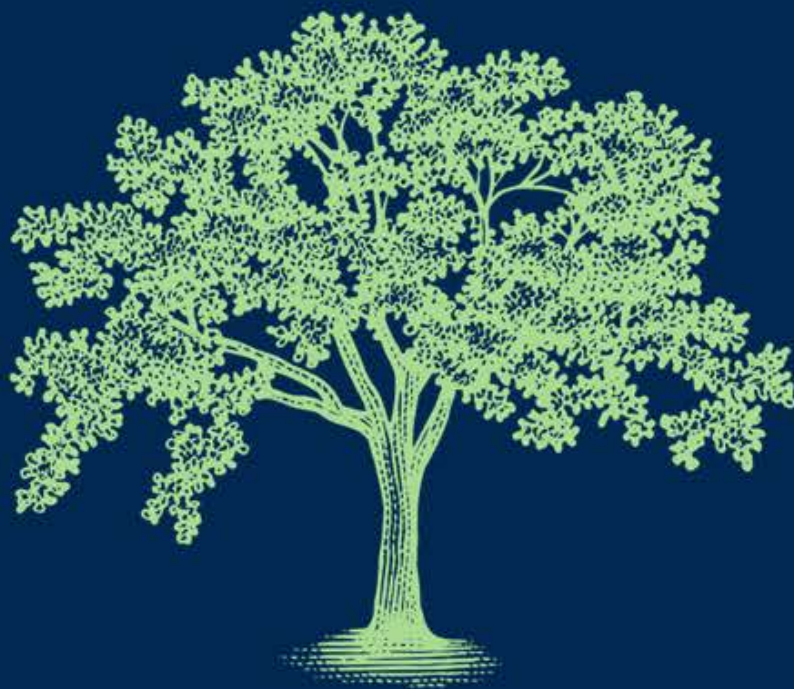
# Balances in Inactive Tasks (cont. 3)

## Example #3:

( ) = Deficit

Task Number	Budget	Expenses	Commitments	Budget Balance (Budget – (Comm & Exp))
SELVEO	2,527.42	0.00	2,280.00	247.42

- **Problem:** Task SELVEO was ended prematurely since commitments are still pending.
- **Solution:**
  - 1) Reactivate the task.
  - 2) Watch for commitments to post as expenses.
  - 3) If there are insufficient funds to cover the expenses, either work with a colleague to move expenses to a different task or add funds at the GL level AND increase the budget to cover the costs.
  - 4) End task SELVEO.



# CA&ES-specific items

# CA&ES

## Request release of salary and benefit savings

# Request Salary & Benefit Savings

## SALARY SAVINGS IS RELEASED UPON REQUEST

- Salary and benefit savings is generated when faculty charge effort to grants. Since they've reduced their effort on **Entity 3110 / 13U00 & 13U02 funds** or **Entity 3310 / 19974 funds**, the college realizes cost savings which is shared with departments/faculty.
- For **Entity 3110** savings, **65%** of the salary and benefit savings is released to the department to share/split with the faculty. **35%** is retained by the Dean's Office. We suggest the department should retain **15%** and provide **50%** to the faculty member.
- For **Entity 3310** savings, **100%** of the salary savings is provided to the department to share/split with the CE Specialist. We suggest the department should retain **25%** and provide **75%** to the CE Specialist. ANR retains any benefit-related savings.
- Use the Salary Savings Template to request savings  
(<http://www.caes.ucdavis.edu/admin/financial/fsg/salary-savings>)

# CA&ES

## Request transfers to Cost Share projects for faculty pay

# Transfers to Cost Share projects

- After June payroll posts, review expenses in Cost Share (CSxxxxxxx) projects to determine if faculty salary and benefits were charged
- Email the CS project number and amount needing to be transferred to your Analyst Alley contact
- The Analyst Alley team member will work with you to initiate a ticket transferring funds from the faculty member's normal pay chart strings to the CS project
- Department users are unable to submit Revenue Journals that affect CS projects
- **Resources:**
  - About Cost Sharing: <https://kb.ucdavis.edu/?id=10699>
  - Cost-Sharing Project Process: <https://kb.ucdavis.edu/?id=10701>

# CA&ES

## Faculty recruitment expense reimbursements

# Faculty Recruitment Expenses (part 1)

- Ensure the recruitment is complete and all recruitment expenses have hit the ledger.
- Email Shannon Tanguay with the position number, total recruitment expenses for the position (include **UCD Transaction Listing Report** or export from **Manage Project Costs**).
- For I&R/AES faculty, the Dean's Office will reimburse 50% of the recruitment expenses, up to a total of \$5,000 per search, including failed recruitments.
- We provide Fund 13U00.

# Faculty Recruitment Expenses (part 2)

- As part of faculty recruitments, departments are incurring expenses for the **Capital Resource Network (CRN)** services.
- For CRN, the Dean's Office will reimburse the department for the full cost of the first consultation ranging from \$230-\$460 + (50% of the cost for additional services used up to a total of \$2,200).
- The maximum reimbursement from the Dean's Office would be  $\$460 + \$2,200 = \$2,660$ .
- Expenses should be charged to **Fund 13U00** and a request for reimbursement can be sent to Shannon Tanguay.
- <https://academicaffairs.ucdavis.edu/capital-resource-network>



**CA&ES**  
**Managing Entity 3310 funds**  
**provided by UC ANR**

 **University of California**  
Agriculture and Natural Resources

# Entity 3310 Fund “19974”

- Fund 19974 is almost exclusively used to pay CE Specialist salaries and benefits. ANR covers the costs of CE Specialist salaries and benefits.
- When CE Specialists direct charge their salary to grants, the department and the Specialist receive release of salary savings in this fund.
- CE Specialists may carry forward 19974 savings generated in 2025-26 for one fiscal year.
- Carryforward from 2024-25 that has not been spent this year will be returned to ANR.



# Entity 3310 Fund “19977”

- Fund 19977 appropriations, passed through the RAC Formula, support operational expenses related to Cooperative Extension activities.
- Many departments also use 19977 funds to provide CE Specialists with annual allocations.
- These chart strings must be zeroed out by the end of Fiscal Close or funds will be returned to ANR.



# Entity 3310 Fund “19941”

- Entity 3310 / Fund 19941 chart strings are for start-up activity and have a four-year limitation.
- ANR will not withdraw balances in cases where the 4-year limitation to expend such funds has not expired.
- Funds will be returned to or pulled by ANR after 4 years.
- Fiscal officers should check Entity 3310 / Fund 19941 chart strings to determine when the funds expire.
- ANR will not allow expenses beyond the four years. If expenses are charged after the start-up has expired, ANR might disallow those costs.



# Entity 3310 Fund “35480”

- **Fund 35480** chart strings should only be used to track expenses to recruit CE Specialist positions and removal (relocation/move) expenses once the candidate has been hired.
- Recruitment: ANR reimburses actual expenses not exceeding \$14,000.
- Removal: ANR reimburses 50% of actual household/travel expenses not exceeding \$10,000.



# CA&ES Fiscal Close 2025-2026 Part 2



# Logistics

- Zoom meeting logistics
  - All participants have been muted. You can unmute yourself to ask questions and/or comment.
  - You can also use the Zoom Chat feature to submit questions
  - We will monitor items on chat
- Presentation will be emailed to the FSG listserv
- Some instructions will be specific to **CA&ES**. If you aren't sure of the instructions for your school/college/unit, please check with your CAO, Dean's Office or other unit leadership.

# Agenda

- Announcements/Reminders
- Review upcoming fiscal close deadlines
- Supply Chain Management
  - Review Purchase Orders (PO)
  - Close POs that are incomplete but no longer needed
  - Year-end ordering
  - Reconcile PCard and TCard expenses
- Research and resolve Fund 99U99 Balances
- Receivables Aging Report
- Complete 7/1/2026 UCPATH funding entries
- Review class-related expenses
- CA&ES Specific Items
  - Unit 18 Lecturer reimbursements



# Announcements/Reminders

## Financial Services Group Meetings for Fiscal Close:

- Part 3: Wednesday, June 24 from 10:45AM-Noon

## Aggie Enterprise Office Hours:

- Office Hours for all workstreams can be found on the Aggie Enterprise Events page: <https://aggieenterprise.ucdavis.edu/events>
- Additional hours being offered through fiscal close

## FY26 Fiscal Close Webinar - Recording Available

<https://aggieenterprise.ucdavis.edu/news/fy26-fiscal-close-webinar-recording-available>

# Reminders – 2000B expense transfers (part 1)

## Cleaning up balances in Sponsored Fund 2000B in default projects

- Finance and Business team continues to clean up conversion errors with goal of completing this work by fiscal close
- Departments are responsible for submitting tickets to move expenses off default project to either the appropriate sponsored project or to a non-sponsored chart string

Funds that must be associated with a Sponsored Project		
20000	20400	20700
20001	20401	20701
20002	20402	20702
20003	20403	20710
20010	20410	20404

# Reminders – 2000B expense transfers (part 2)

## Isolating which transactions need to be moved by departments

1. Run several **UCD GL Summary Balances Report** to find non-zero expense balances
  - A. Use Parent-level Financial Dept, Project 0000000000 and Fund 2000B
  - B. Run separate reports for the most current Accounting Period, Jun-24 and Jun-25

### UCD GL Summary Balances Report

* Accounting Period	May-26	Balance Type	Actual	Entity	All	Fund	2000B - ContractsandGrants
Financial Department	AAES00C - College of Agricu	Account	All	Purpose	All	Program	All
Project	0000000000 - Default Project	Activity	All	Inter Entity	All	Suppress Zero Amounts	Yes
Consolidated View	No	<input type="button" value="Apply"/>					

2. Filter to non-zero balances in the 5XXXXX-All Expenses column

Fund	Fund Description	Financial Dept	Account	Account Description	5XXXXX-All Expenses	Ending Balance (3X + 4X + 5X + 8X)
20700	Private Contracts and Grants	AANS001	536500	Business Meeting Expense	405.48	405.48
20400	State Contracts and Grants	AANS002	770006	Other Support Services	21.31	21.31
20700	Private Contracts and Grants	AANS002	536001	In State Airfare	1,453.81	1,453.81
20700	Private Contracts and Grants	AANS002	536002	In State Lodging	708.21	708.21

# Reminders – 2000B expense transfers (part 3)

1. Run the **UCD Transaction Listing** or **Cognos Transaction Listing** to find all transactions since Jul-23 in the fund and financial departments found

## UCD Transaction Listing Report

From Date	<input type="text"/>	To Date	<input type="text"/>	From Period	Jul-23	To Period	Latest Open Period
Journal Source	All	Journal Category	All	Financial Department	AANS002 - AANS Faculty Re	Account	All
Entity	All	Fund	2000B - ContractsandGrants	Project	0000000000 - Default Project	Activity	All
Purpose	All	Program	All				

Apply

2. In the results, filter out all rows that have a **Journal Category** of **UCD Conversion**. Finance and CGA are working to resolve those balances
3. If the sponsored project's award has ended, a non-sponsored chart string will likely need to be used
4. Once an appropriate chart string is identified, a ticket needs to be submitted to CGA to have the expenses moved. Cost transfer template: [KBA #10802 Cost Transfers for Expenses in Aggie Enterprise](#).

# Reminders

## Ensuring FITS documents are fully approved before a period closes

- After a period closes, any FITS transactions still in “pending” status become “stale” and can no longer be approved
- Attempting to approve a stale transaction results in an error
- Since submitted transactions cannot be edited, initiators need to resubmit stale transactions using an accounting date within the current open period
- Central Office Assistance: the central teams reviews and clears out stale transactions after each period close
- **DEADLINE:** Jun-26 FITS recharge journals must be approved by 7/9/2026 at 3PM to post in FY 25-26
- [KBA #11914 FTS-1.1 About the FITS Internal Billing Module](#)

# Upcoming Fiscal Close Deadlines

Subject	Central Dept	End Date	End Time	Description
<b>May 2026</b>				
<b>Interlocation Transfer of Funds (ITF)</b>	General Accounting	5/15/2026	5:00PM	Last ITF for the fiscal year. ITFs are not processed in the month of June.
<b>Supplier Set-up Requests</b>	Supply Chain Mgmt	5/29/2026	5:00PM	Deadline for supplier-completed registration to be submitted in PaymentWorks and supplier edit requests to facilitate invoicing
<b>June 2026</b>				
<b>Period 12 Ledgers Open for all Transactions, including feeds</b>	General Accounting	6/1/2026	8:00AM	June Preliminary (Period 12) ledgers open for all transactions, including feeds processing (use Period 12)
<b>UCPath Benefit Cost Transfer</b>	Payroll	6/5/2026	8:00PM	Last day to request Benefit Cost Transfers from Central Payroll, Contracts & Grants Accounting or Student Accounting. -- For Central Payroll and CGA requests, create ServiceNow tickets -- For Student Accounting requests, email: <a href="mailto:myaccount@ucdavis.edu">myaccount@ucdavis.edu</a>
<b>Accounts Receivable</b>	General Accounting	6/8/2026	8:00PM	Begin reviewing accounts receivable aging reports and determine if invoice write-offs are needed
<b>Invoices from Suppliers</b>	Supply Chain Mgmt	6/12/2026	5:00PM	Deadline for submission of invoices and Payment Requests to <a href="mailto:invoicing@ucdavis.edu">invoicing@ucdavis.edu</a> . Submissions need to be error free with all required documentation.
<b>AggieExpense - Travel Expenses</b>	Supply Chain Mgmt	6/18/2026	5:00PM	AggieExpense travel reports must be fully approved by department and submitted to Travel team, free of errors and with all required documentation to post in FY 25-26
<b>Submit Request to Close PO</b>	Supply Chain Mgmt	6/18/2026	5:00PM	Last day to submit an Aggie Enterprise form request to close POs in Aggie Enterprise
<b>UCPath Funding Entry</b>	Payroll	6/18/2026	7:00PM	UCPath: Last day to fully approve a Funding Entry for the next Fiscal Year 2027 (7/01/26 effective date) prior to the UCPath Funding Rollover process and last day to fully approve a Funding Entry for June Monthly and Biweekly payroll (FY2026)
<b>Intercampus Financial Recharges (IOC)</b>	General Accounting	6/20/2026	5:00PM	Submit Intercampus Order/Charge Form in Service Now
<b>UCPath Funding Entry Freeze begins</b>	Payroll	6/22/2026	8:00AM	Funding Entry Freeze (Moratorium) – do not enter, submit, or approve Funding Entry transactions. 6/22/2026 8:00AM– 6/30/2026 12:00PM

Check the website regularly for adjustments to timing and for updates <https://aggieenterprise.ucdavis.edu/fiscal-close-calendar>



# Supply Chain Management (SCM) Guidance

<https://supplychain.ucdavis.edu/fiscal-close>

# Review Purchase Orders



- **UCD Requisition and PO Activity Report:** allows a user to view transaction activity on a Requisition, as well as on any related Purchase Order document(s)
- **UCD Comprehensive Spend Report:** Provides high level and detailed Purchase Order data, including supplier and category spend
- **UCD PO Aging Report:** is used to track the status of open Purchase Orders and to identify orders that may need to be closed due to non-fulfillment
  - Report should be reviewed regularly throughout the year
  - As needed, contact suppliers to see if/when orders will be fulfilled
  - If an order will not be fulfilled, request to close the associated PO

# Close Purchase Orders



## Clearing encumbrances:

- **DEADLINE:** Last day to submit an Aggie Enterprise form request to close POs 6/18/2026 @ 5PM
- A Purchase Order (PO) is automatically closed when all existing quantities have been fully invoiced and paid
- When a PO is closed, any remaining encumbrances, or commitments, against the order are automatically released
- A Purchase Order for which there will be no more expenses can be closed, which will clear the encumbrance
- The close-order request should not be done until all other items on the applicable Purchase Order have been fully received and invoiced
- [Steps needed to close a PO: https://kb.ucdavis.edu/?id=09699](https://kb.ucdavis.edu/?id=09699)

# Allow time for Year-end Ordering (part 1)

**DEADLINE:** Since it is difficult to predict how long a purchase order will take to be processed, there is no fixed deadline by when departments must submit Purchase Orders

- Purchase Orders approved after June 29 will post encumbrances to FY 26-27
- Check with your department about internal deadlines they might have set
- **Supplier Records:** update supplier records as needed, and allow time for review and approval of updates [KBA #10104 SC Update an Existing Supplier Record in Aggie Enterprise](#)
- **Aggie Enterprise Catalog Orders:** allow time for departmental approval and order fulfillment by supplier. Some orders may take longer than others to fulfill, such as customized computer, oligos, and furniture orders. [KBA #09698 SC-1.03 Aggie Enterprise Punchout Catalog Purchasing](#)



# Allow time for Year-end Ordering (part 2)

- **Aggie Enterprise Non-Catalog Orders:**  
For Aggie Enterprise non-catalog Requisition (<https://kb.ucdavis.edu/?id=09709>) documents above the **Automatic Purchase Order (APO)** limit and for **restricted commodity purchases** restricted commodity purchases, allow additional time for Procurement & Contracting Services to review, negotiate, and create PO
- **Procurement Card:** Allow enough time for the transactions to be paid by the bank and to post to the General Ledger

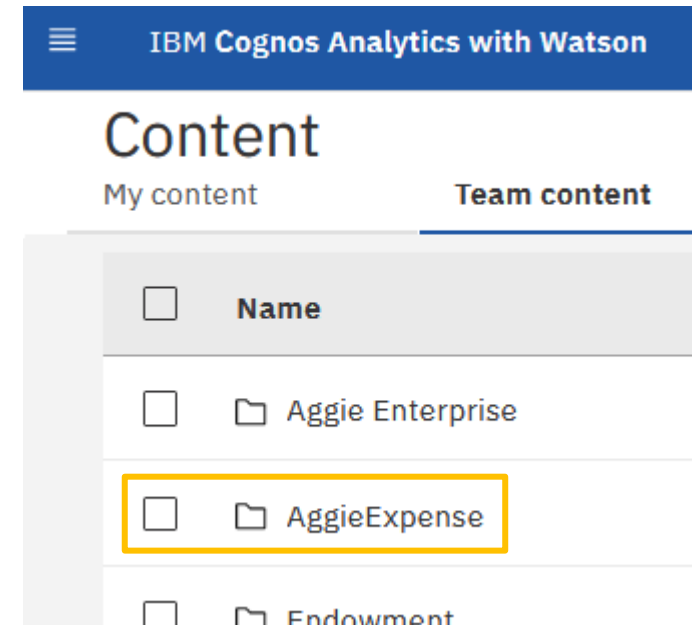


# Reconcile Card Expenses (part 1)



The **Cognos** system houses AggieExpense reports, transaction details and other information needed to reconcile Procurement and Travel cards.

- **Cognos 417 – Outstanding Cash Advances:**
  - Displays outstanding cash advances made via the AggieExpense Request module
- **Cognos 418 – Unreconciled Card Expenses:**
  - Displays outstanding Travel Card and Procurement Card transactions
- **Cognos 419 – Report Lookup:**
  - Look up Travel/Entertainment reports by division, department, traveler name, report name, report type, etc.



# Reconcile Card Expenses (part 2)



## Travel Card (TCard):

- AggieExpense travel reports must be fully approved by department and submitted to Travel team, free of errors and with all required documentation to post in FY 25-26
- **DEADLINE:** TCard expense reports must be fully approved by department 6/18/2026 @ 5:00pm to post to FY 25-26
- If you want the expenses to post in FY 26-27, hold your report approvals until after 6/18/2026



# Reconcile Card Expenses (part 3)



## Procurement Card (PCard):

- The PCard reconciliation process identifies the type of expense, the business purpose, the supporting receipt documentation, and the chart string(s) to be charged
- [Creating a PCard reconciliation report https://kb.ucdavis.edu/?id=10840](https://kb.ucdavis.edu/?id=10840)
- Complete all AggieExpense reconciliation reports for your PCard transactions so that charges post
- Multiple PCard transactions should be reconciled on a single report when possible
- **DEADLINE:** PCard expense reports must be fully approved by department 6/26/2026 @ 5:00pm to post to FY 25-26
- If you want the expenses to post in FY 26-27, hold your report approvals until after 6/26/2026



# Research and resolve 99U99 Fund balances





# 99U99 Fund Balances (part 1)

- **Fund 99U99 - Error Clearing Fund** should *only* be used for expenses posting to Department Kickout (DKO) projects and are resolved through a different process (see Fiscal Close – Part 1)
- However, some balances converted *in error* during the Aggie Enterprise launch in January 2024 and tasks were created using this 99U99
- Expenses charged to Fund 99U99 outside of DKO projects need to be transferred to another fund. Tasks using fund 99U99 should be cleared and deactivated.
- Use **Inquire on Detail Balances** to identify chart strings

## Inquire on Detail Balances

▲ Search

* Ledger or Ledger Set	UCD Primary Ledger	▼	* UCD Entity	All UCD Entity Values	▼	* UCD Project	All UCD Project Values	▼
* From Accounting Period	May-26	▼	* UCD Fund	99U99	▼	* UCD Activity	All UCD Activity Values	▼
* To Accounting Period	May-26	▼	* UCD Financial Department	All UCD Financial Departm	▼	* UCD Inter Entity	All UCD Inter Entity Values	▼
* Currency	USD	▼	* UCD Account	All UCD Account Values	▼	* UCD Future 1	All UCD Future 1 Values	▼
* Currency Type	Total	▼	* UCD Purpose	All UCD Purpose Values	▼	* UCD Future 2	All UCD Future 2 Values	▼
* Scenario	Actual	▼	* UCD Program	All UCD Program Values	▼			



# 99U99 Fund Balances (part 2)

- Export the results to a spreadsheet and run a pivot table to determine which chart strings need more research
- Filter out DKOxxxxxxx projects

( ) = CREDIT

Department	Balance
<b>AANS002-AANS Faculty Resources</b>	<b>149.12</b>
FPAANS3334-Professor A ANIMAL SCIENCE PPM Only	32.67
FPAANS3973-Professor B ANIMAL SCIENCE PPM Only	116.45
<b>AETX002-AETX Faculty Resources</b>	<b>129.78</b>
FPAETX1245-Professor A ENVIRONMENTAL TOXICOLOGY PPM Only	129.78
<b>ALAW002-ALAW Faculty Resources</b>	<b>(182.91)</b>
FPALAW4031-Professor A LAND AIR And WATER RESOURCES PPM Only	(182.91)
<b>APPA002-APPA Faculty Resources</b>	<b>16.20</b>
0000000000-Default Project	16.20
<b>AVIT002-AVIT Faculty Resources</b>	<b>83.77</b>
0000000000-Default Project	51.10
FPAVIT0043-Professor A VITICULTURE And ENOLOGY PPM Only	32.67
<b>Grand Total</b>	<b>195.96</b>

## Pivot Table Field List

Filters	Columns
Rows	Values
UCD Financial Depart... ▼	Sum of Ending Balance ▼
UCD Project Descripti... ▼	
	20

# 99U99 Fund Balances (part 3)

Department	Balance
APPA002-APPA Faculty Resources	16.20
0000000000-Default Project	16.20

- For balances in GL chart strings, run a **UCD Transaction Listing Report** from **Jan-24** to Latest Open Period, Fund 99U99, the Financial Department and project code
- When **GLIDE** appears in the Tracking# or Reference fields, a GLIDE report can be run from the Cognos system to get more transaction details (<https://kb.ucdavis.edu/?id=10222>).
- Use the **Journal Source** in the GLIDE search criteria

**Journal Source** \*Required

Keywords:  
Type one or more keywords separated by spaces.

UCD SC Logic

Options

Results:

UCD SC Logic

Choice:

Entity	Fund	Financial Dept	Account	Project	Activity	Doc Type	Doc Number	Tracking#	Reference	Journal Line Description	Journal Accting date	Journal Source	Journal Category	Commitment	Obligations	Actuals	Journal Name	Journal Batch Name
3110	99U99	APPA002	770006	0000000000	000000	Journal	109386	GLIDE	GLIDE	Journal Import Created	01-31-2024	UCD SC Logic	UCD Recharge	\$0.00	\$0.00	\$8.37	AggieLogistics 2024-02-02 UCD Recharge	api 2958c675-24a3-4763-8250-8ae4d5caf2f0 UCD SC Logic A 17068859075618 2495130 N
3110	99U99	APPA002	770006	0000000000	000000	Journal	123242	GLIDE	GLIDE	Journal Import Created	02-29-2024	UCD SC Logic	UCD Recharge	\$0.00	\$0.00	\$7.83	AggieLogistics 2024-03-01 UCD Recharge	apibatch e98a17e4-e236-493c-87e3-acf75ad9be59 UCD SC Logic A 17093088339972 3053509 N

( ) = CREDIT

# 99U99 Fund Balances (part 4)

Department	Balance
AANS002-AANS Faculty Resources	41.90
FPAANS3334-Professor A ANIMAL SCIENCE PPM Only	41.90

- For balances in PPM chart strings, start by running the **UCD Faculty and Department Portfolio Report** for the project to identify the specific Task(s) with the 99U99 balance.

## UCD Faculty and Department Portfolio Report

Project Admin/Project Mgr All    PI/Co-PI All    Project Owning Organization All    Parent Project Owning Organization All

Project Number **FPAANS3334**    Include Tasks All    Award Status All    Project Status All    **Apply**

- This will help isolate which Tasks hold the balance and determine next steps.

( ) = DEFICIT

Project Number	Project Owning Organization	Task Number	Budget	Expenses	Commitments	Budget Balance	Task Fund	Task Purpose	Task Program	Task Activity
FPAANS3334	AANS002 - AANS Faculty Resources	TASK01	1.00	42.90	0.00	(41.90)	99U99 - Error Clearing Fund	78 - Student Financial Aid	000 - Default Program Value	000000 - Default Activity Value

( ) = CREDIT

# 99U99 Fund Balances (part 5)

Department	Balance
AANS002-AANS Faculty Resources	41.90
FPAANS3334-Professor A ANIMAL SCIENCE PPM Only	41.90

( ) = DEFICIT

Project Number	Project Owning Organization	Task Number	Budget	Expenses	Commitments	Budget Balance	Task Fund	Task Purpose	Task Program	Task Activity
FPAANS3334	AANS002 - AANS Faculty Resources	TASK01	1.00	42.90	0.00	(41.90)	99U99 - Error Clearing Fund	78 - Student Financial Aid	000 - Default Program Value	000000 - Default Activity Value

Using the **Manage Project Costs** screens, search for expenses in the **Project Number** and **Task**



Sort results by Expenditure Item Date to show the most recent expenses.

[KBA #09580 PPM-3.07 Transferring Costs Between PPM Projects and/or Tasks](#)

## Manage Project Costs ?

Search

Expenditure Business Unit

\*\* Project Name

\*\* Project Number

Task Name

Task Number

Transaction Source

# Receivables Aging Report for Non-sponsored Funds

Note: In CA&ES, this is mostly external client  
Self-Supporting Recharge revenue invoicing

# Receivables Aging Report (part 1)

- Depts should run the Receivables Aging Report monthly to identify outstanding invoices for which payment has not been received.
  - [How to run the Receivables Aging Report: https://kb.ucdavis.edu/?id=10564](https://kb.ucdavis.edu/?id=10564)
- Depts are responsible for follow-up on outstanding invoices.
- More Information on Collections can be found here:
  - <https://financeandbusiness.ucdavis.edu/finance/self-supporting-activities/billing-collections>
  - <https://financeandbusiness.ucdavis.edu/systems/kuali/docs/ar/overview/ar-collection>  
(Note: This link is still live and useful as of 5/26/2026)
- Outstanding invoices misrepresent the activity's balance on reports and ledgers.

# Receivables Aging Report (part 2)



UCD Reporting Dashboard

## AP / AR

- Customer Billing History Report
- Department Billing Report
- Receivables Departmental Adjustment Approval Report
- UCD Payables Report
- UCD Receivables Aging Detail Report
- UCD Receivables Aging Report**

## Receivables Aging Report

Home

* Business Unit	UCD Business Unit	* As-of General Ledger Date	05-28-2025	* Aging Bucket Method	Campus Aging	Source	All
Entity	All	Financial Department	ADNO031 - ADNO Plant Trar	Natural Account	All	Fund	12100 - Sales and Services I
Customer Name	All	Customer Account Number	All	Transaction Type	All		
Contract Organization	All	Transaction Amount		Transaction Number	All		

Apply



# Complete 7/1/2026 UCPath Funding Entries

# Complete 7/1/2026 UCPath FEs (part 1)

- Funding entries from this fiscal year will carry forward into next year unless a new funding entry effective on or after July 1, 2026 is added.
- If funding changes effective July 1 or after are needed, users can enter them now.
- Consider how confident you are that the information won't change between now and July 1.
- When creating funding entries, searching for funding entries or reviewing active funding entries effective on or after July 1, be sure to enter the correct fiscal year.

## Funding Entry

### Find an Existing Value

#### Search Criteria

Enter any information you have and click Search. Leave fields blank for a list of all values.

Recent Searches

Request ID	begins with	<input type="text"/>
Set ID	begins with	DVCMP <input type="button" value="🔍"/>
Department	begins with	<input type="text"/> <input type="button" value="🔍"/>
Fiscal Year	=	2027
Budget Level	=	<input type="text"/>
Position Pool ID	begins with	<input type="text"/> <input type="button" value="🔍"/>
Position Number	begins with	<input type="text"/> <input type="button" value="🔍"/>
Description	begins with	<input type="text"/>
Empl ID	begins with	<input type="text"/>
Empl Record	=	<input type="text"/>
Name	begins with	<input type="text"/>
Request Approval Status	=	<input type="text"/>

[^ Show fewer options](#)

# Complete 7/1/2026 UCPath FEs (part 2)

Find an Existing Value | Add a New Value

▼ Search Criteria

Request ID begins with

Set ID begins with

Department begins with

Fiscal Year =

Use 2026 for entries effective 7/1/2025-6/30/2026

Find an Existing Value | Add a New Value

▼ Search Criteria

Request ID begins with

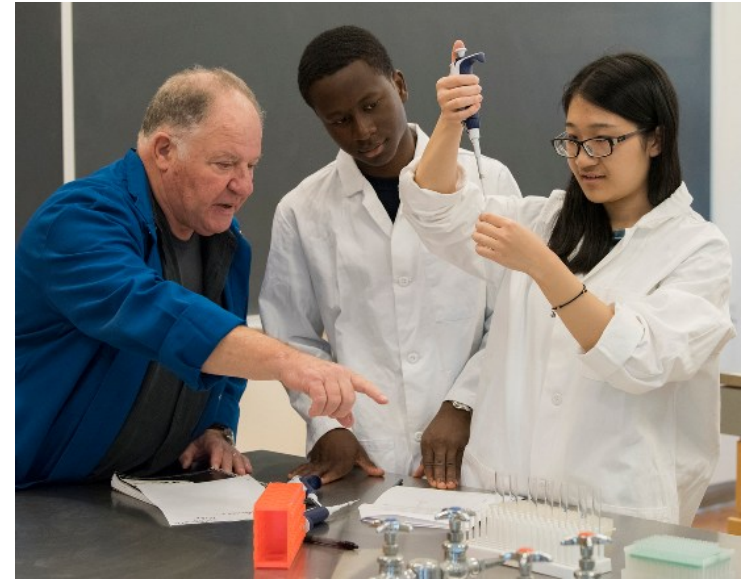
Set ID begins with

Department begins with

Fiscal Year =

Use 2027 for entries effective 7/1/2026-6/30/2027

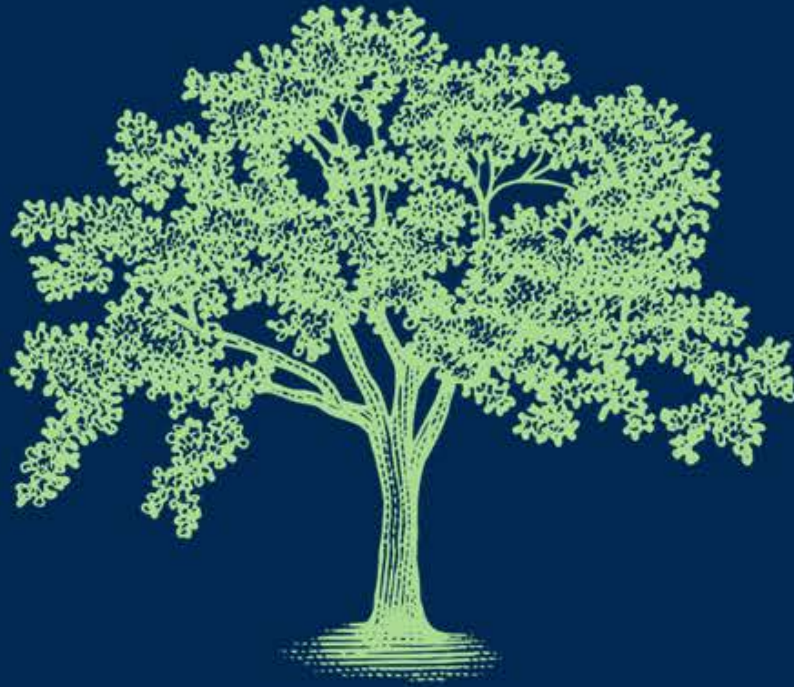
# Review class-related expenses



# Class-related expenses

- Most departments track course-related expenses in at least two funds:
  1. Fund 14400: Course Materials & Services Fees (CMSF)
  2. Fund 13U00: all expenses not eligible to be charged to CMSF funds
- A unique General Ledger GLCMFxxxxx project is assigned for each class with an approved CMSF
- Use a **UCD Transaction Listing Report** to confirm expenses are eligible according to the CMSF's approved budget. Move ineligible expenses to fund 13U00 chart strings.
- Likewise, confirm if any expenses charged to fund 13U00 are CMSF eligible. Move eligible expenses to the appropriate GLCMFxxxxx project

Project	Description
GLCMF00000	ARE 293 Analysis of California Agriculture Resources
GLCMF00002	ANG 111 Molecular Biology Laboratory Techniques
GLCMF00003	ANS 1 Domestic Animals People
GLCMF00034	ABT 16 Metal Properties Fabrication
GLCMF00035	ABT 49 Field Equipment Operation
GLCMF00039	ENT 1 Arts Science the World of Insects
GLCMF00040	ENT 100L General Entomology
GLCMF00047	ESP 127 Plant Conservation Biology
GLCMF00049	ESP 151L Limnology Laboratory



**CA&ES-specific item**  
***Unit 18 Lecturer Reimbursements***

# Unit 18 Lecturer Reimbursements (part 1)

- Under special circumstances, the **CA&ES Dean's Office** reimburses departments for the cost of Unit 18 lecturers and Associate Instructors
- Analyst Alley will distribute spreadsheets in June to reconcile which courses were taught, who taught them, the costs and which expenses will be reimbursed
- Departments are encouraged (but not required) to use the information provided to track Unit 18s that were hired throughout the year



# Unit 18 Lecturer Reimbursements (part 2)

- All temporary teaching expenses (Lecturers, Associate Instructors, TAs, Readers and Tutors) must be charged to Activity 300101 – Temp Teaching
- In most cases, either the department or a faculty member has agreed to pay for the Unit 18 Lecturer. Funds should be transferred by the department into the chart string where the expenses were incurred.
- In situations when Childbearing/Adoption Leave is involved, a “Request for Teaching Release for Ladder Rank Faculty” must be filed in order for the department to receive relief funds from the campus



# CA&ES Fiscal Close 2025-2026 Part 3



# Logistics

- Zoom meeting logistics
  - All participants have been muted. You can unmute yourself to ask questions and/or comment.
  - You can also use the Zoom Chat feature to submit questions
  - We will monitor items on chat
- Presentation will be emailed to the FSG listserv
- Some instructions will be specific to **CA&ES**. If you aren't sure of the instructions for your school/college/unit, please check with your CAO, Dean's Office or other unit leadership.

# Agenda



- Announcements/Reminders
- Upcoming fiscal close deadlines
- What are we required to do for fiscal close?
  - Resolve gift/endowment overdrafts (see Fiscal Close Part 1)
  - Accruals/deferrals
- What happens automatically?
- What are best practices for fiscal close?
  - Remind sub-awardees to submit invoices
  - Submit Journals to balance CoA segments
  - Perform GL to PPM reconciliation
- Self-Supporting Activities
  - Overview
  - Changes to NUD
  - Monitoring Compliance
  - Transfers to Reserves

# Announcements/Reminders *(part 1)*

2026-27 Preliminary Fringe Benefit Planning Quick Guide has been posted on the Finance and Business website.

<https://financeandbusiness.ucdavis.edu/bia/budget/process/salary-benefits>

## 1. Employee Benefits

Based on composite benefit rates and varies by employee group. For information on Central Campus funding support eligibility, please see file located in Resources section below.

**Amounts (if known):**

[Expand All](#) | [Collapse All](#)

> 2026-27

> 2025-26

> 2024-25

**Resources:**

> [Fringe Benefits Planning Quick Guide 2026-27 \(PDF\)](#)

> [Funds Eligible for Salary & Benefit Support 2026-27 \(PDF\)](#)

# Announcements/Reminders *(part 2)*

## Expanded Finance Office Hours

- Finance is hosting office hours 5 days per week to support fiscal year end close.
- Daily office hours will take place through July 24.
- Wednesday's office hours will continue to be jointly hosted by Finance and Supply Chain.
- <https://aggieenterprise.ucdavis.edu/events>



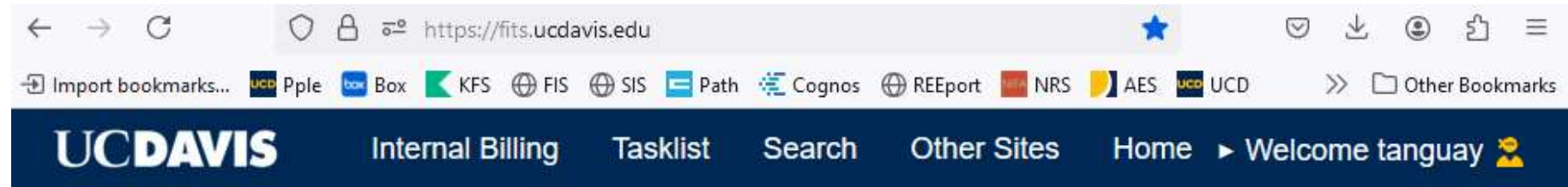
# Announcements/Reminders *(part 3)*

REMINDER

**FITS cannot** be used for cost transfers

<https://fits.ucdavis.edu/>

- About the FITS Internal Billing Module ([FITS KBA link](#))
- Deadline to submit FITS requests is July 9, 2026 at 3PM



# Announcements/Reminders *(part 4)*

Period 13\_Jun-26 is open and should only be used by central campus teams

- All users have access to transact in the **Jun-26** accounting period through **8PM** on **Friday, July 24**
- **CA&ES transactions are due Wednesday, July 22 at 5PM to allow the Dean's Office time to process college-wide rebalancing**
- After that date, central office teams have access to transact for a period of time
- If a user who does not have central office team access submits a Journal using accounting period 13\_Jun-26, their document will be automatically rejected.

\* Accounting Period

Jun-26	▼
<b>All</b>	
13_Jun-26	
Jun-26	

Attachments

# Upcoming Fiscal Close Deadlines

## FISCAL CLOSE 2025-26 \*

Subject	End Date	End Time	Description
<b>June 2026</b>			
AggieExpense - PCard Expenses	6/26/2026	5:00PM	PCard expense reports must be fully approved by department to post to FY 25-26.
Invoice Boundary Applications	6/26/2026	5:00PM	Deadline for submission of invoices through Boundary Applications, free of errors
UCPath Funding Entry Freeze ends	6/30/2026	12:00PM	Funding Entry Freeze (Moratorium) – do not enter, submit, or approve Funding Entry transactions. 6/22/2026 8:00AM–6/30/2026 12:00PM
Deposits to Campus Central Cashier	6/30/2026	4:00PM	Deposits must be physically received by the Campus Central Cashier by 4:00pm.
Central Campus Funding Allocation Requests to Budget Office	6/30/2026	8:00PM	Last day for Dean/VC Office to submit for previously approved Central Campus Funding Commitments to BIA analyst.
Accounts Receivable Payments	6/30/2026	8:00PM	All AR activity through June 30 will post to June. All PAYMENTS received after June 30th will post to July. July will open July 1. <b>Note for invoices:</b> As is the case each period (month), when the new period is open, the default date on the invoice is the new period. If you are creating the invoice in July for June activity, you can change the period to June as long as that period is displayed as an option in the dropdown menu.
<b>July 2026</b>			
Fiscal Year 26-27 ledgers open for feeds	7/1/2026	8:00PM	FY 26-27 opens for interface processing.
AggieEQ Requests	7/1/2026	8:00PM	July 1st through July 13th, Equipment Management will only process AggieEQ requests related to FY 25-26. Equipment Management will not process any requests related to the new fiscal year or requests that are submitted after July 13th until all FY 25-26 closing steps have been completed.
Salary Cost Transfers	7/2/2026	8:00PM	All UCPath SCT document processing must be completed (FINAL or PROCESSED status).
Submit Banner Entries Including Feeder Systems	7/6/2026	2:00PM	This is the last day to submit banner entries for departments that feed to banner.
Accounts Payable (AP) Documents	7/6/2026	5:00PM	Invoices must to be fully approved (includes departmental and any other special approval such as tax, high value, etc.)
<b>All Boundary System postings for 2026</b>	<b>7/6/2026</b>	<b>8:00PM</b>	<b>Last day for posting in FY26 except for Lawson and UCPath</b>

\* Check the website regularly for adjustments to timing and for updates <https://aggieenterprise.ucdavis.edu/fiscal-close-calendar>



**What are we required to do  
for fiscal close?**



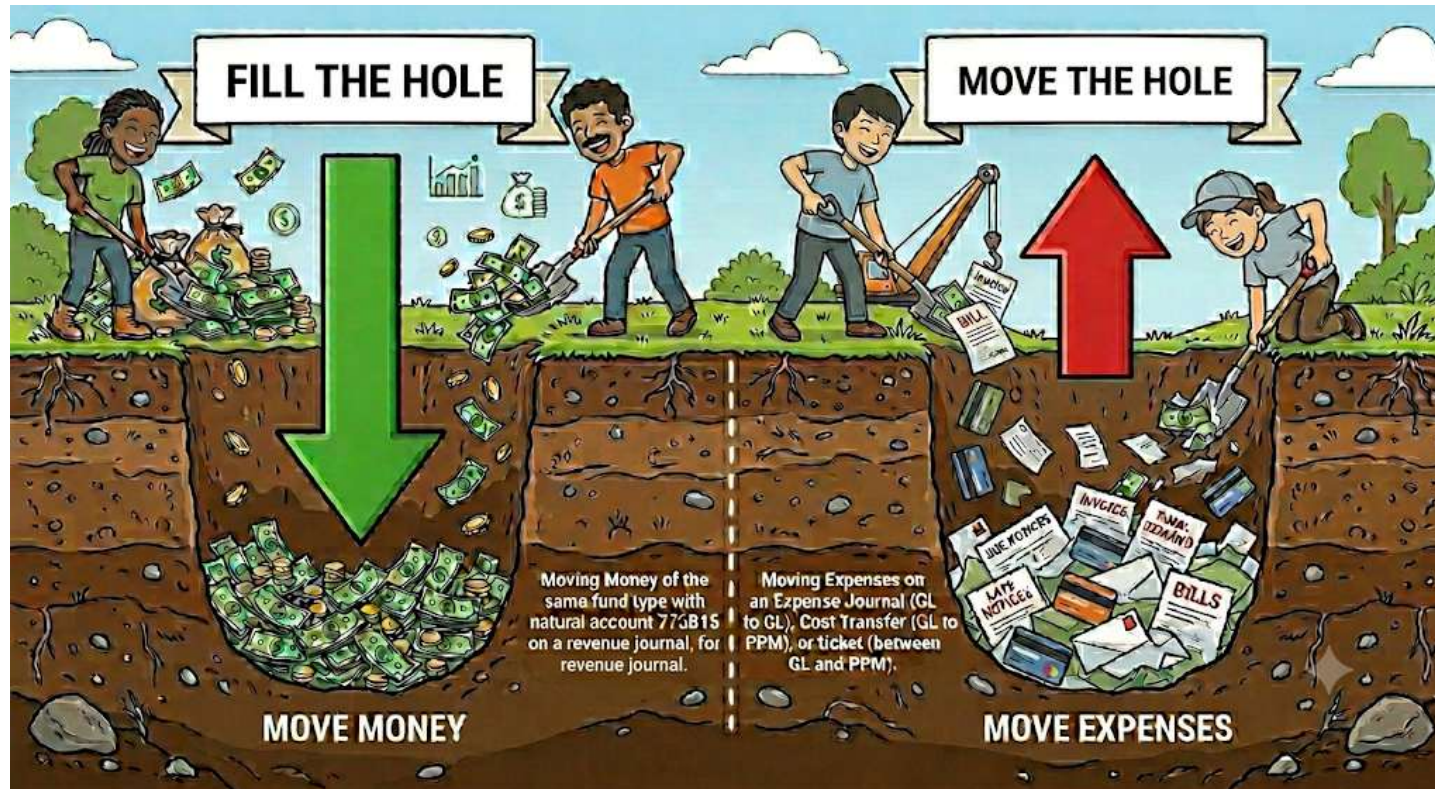
# What are we required to do?

- At year end, campus requires all overdrafts in gift, endowment and FFE funds to be cleared *at the fund level*. See Fiscal Close – Part 1 slide deck for details.
  - Expenses causing overdraft in these funds should be moved to another fund source by **July 16, 2026 at 8PM**
- Accruals and deferrals: Departments need to process accruals and deferrals for most non-sponsored funds. Units set their own requirements for fiscal close. Please check with your unit's leadership about their expectations

# Two Ways to Clear Overdrafts

## FILL THE HOLE

Add funds using the same fund number and Natural Account 775B15 on a Revenue Journal.



## MOVE THE HOLE

Move expenses with an Expense Journal (if GL-only), PPM Cost Transfer (if PPM-only), or a ticket (if moving between GL and PPM).

Submit GL to PPM cost transfer requests by **July 13 at 8PM**

# Accruals and Deferrals

# Accruals and Deferrals *(part 1)*

Accruals and Deferrals KBA

- In compliance with International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP), goods and services must be recorded in the year they were received or performed
- Income must be recorded in the same year as the expenses that generated the income
- Our ledgers at year end represent part of the University of California's financial standing at that point in time
- If goods or services have been received on or before June 30 and have not been recorded in the ledgers as an expense, it represents an unrecorded liability



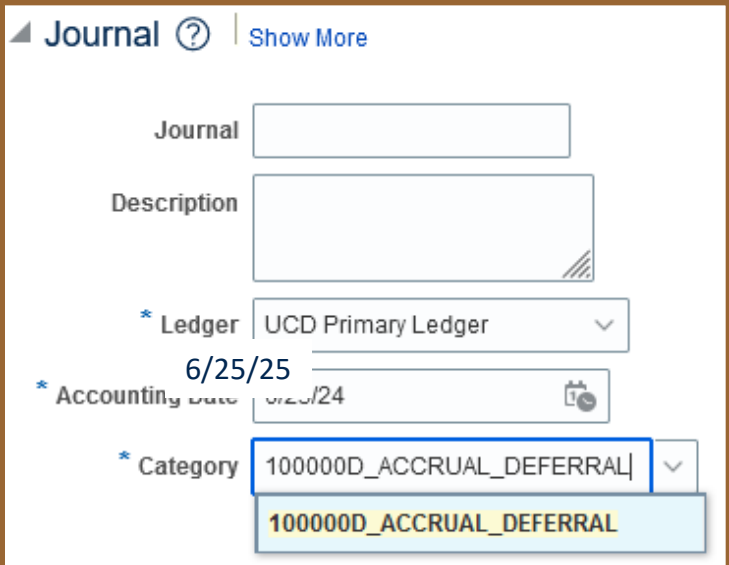
# Accruals and Deferrals *(part 2)*

- The cost (either from the invoice or an estimate from the PO or vendor) of goods and services  $\geq$  \$10K received on or before June 30 of the current year must be recorded in the ledger as expenses, not just encumbrances.
- Goods and services supplied to external customers by June 30 of the current year where the invoice is  $\geq$  \$10K and were not recorded in the current year ledgers must be accrued.
- Departments may accrue or defer items  $<$  \$10K, but should not accrue or defer anything  $<$  \$2.5K.



# Accruals and Deferrals *(part 3)*

- The 100000D Accrual Deferral journal is used to make these adjustments. School of Health uses 430100D\_ACCRUAL\_DEFERRAL.
- Reversal is automatically triggered based on criteria set at the time the original journal entry is submitted. Do not set the Reversal Period or Reversal Method.
- Journals route to Central Office for approval.
- **Exceptions:**
  - Accruals and deferrals should **not** be used for internal billings or intercampus (IOC)
  - Capitalized equipment  $\geq$  \$5K and space leases will be accrued/deferred by Capital Asset Accounting
  - Sponsored funds will be accrued/deferred by Contracts & Grants Accounting



Journal ? | Show More

Journal

Description

\* Ledger UCD Primary Ledger

6/25/25

\* Accounting Date 6/25/24

\* Category 100000D\_ACCRUAL\_DEFERRAL

100000D\_ACCRUAL\_DEFERRAL

# Examples: Accrued Expense *(part 1)*

## Accrued Expense:

- Used when goods or services are received this year and will be paid for next fiscal year. The expense should be recorded this year.
- Required for items  $\geq$  \$10K, optional for  $\geq$  \$2.5K, should not be done for  $<$  \$2.5K.
- For non-sponsored funds, an accrual can be completed when you know the goods/services have been received and the invoice will not post to the ledgers by the end of the June fiscal period.
  - **Optional:** You received delivery of a \$3K computer on June 29th and the invoice won't post until July's fiscal period begins.
  - **Required:** Consulting work for web design for \$12K was completed in June and the invoice won't post until August.



# Examples: Accrued Expense *(part 2)*

## Accrued Expense:

Use journal category 100000D Accrual Deferral Journal , selecting the appropriate Entity, Fund, Department, Purpose, Program and Activity. For (Natural) Account:

- ▶ Debit the appropriate 5XXXXXX Expense type
- ▶ Credit 237600 - Other Accrued Expenses

# Examples: Accrued Revenue (Income) *(part 1)*

## Accrued Revenue (Income):

- Used when goods or services are provided to a customer in the current fiscal year but are not billed for until the following fiscal year. The revenue should be accounted for this year.
- Required for items  $\geq$  \$10K, optional for  $\geq$  \$2.5K, should not be done for  $<$  \$2.5K.
  - **Required:** You typically bill your customer a month after you provide services to them. The \$14K services you provided in June are invoiced after fiscal close and will post in July.
  - **Required:** You hosted a conference in June and you will receive \$30K registration fees in July.



# Examples: Accrued Revenue (Income) *(part 2)*

## Accrued Revenue (Income):

Use journal category 100000D Accrual Deferral Journal, selecting the appropriate Entity, Fund, Department, Purpose, Program and Activity. For (Natural) Account:

- ▶ Credit the appropriate 4XXXXXX Revenue Type
- ▶ Debit 129002 Other Receivables

# Examples: Deferred Expense *(part 1)*

## Deferred Expense (Prepaid):

- Used when the expense for goods or services has been paid for in advance (i.e., in the current fiscal year) and the activity won't take place until the following fiscal year. The expense needs to be moved to the next fiscal year.
- Required for items  $\geq$  \$10K, optional for  $\geq$  \$2.5K, should not be done for  $<$  \$2.5K.
  - **Required:** Catering services for an event in July of next fiscal year required advance payment of \$11K this June.
  - **Optional:** Software costing \$2.7K ordered using the Procurement Card in June will not be received until July.



# Examples: Deferred Expense *(part 2)*

## Deferred Expense (Prepaid):

Use journal category 100000D Accrual Deferral Journal , selecting the appropriate Entity, Fund, Department, Purpose, Program and Activity. For (Natural) Account:

- ▶ Credit the appropriate 5XXXXX Expense type
- ▶ Debit 140003 – Prepaid Maintenance and Svc Contracts or 140004 - Other Prepaid Expenses

## Important Notes:

- ▶ Use the Accounting Period called Close.
- ▶ Must include the date the goods/services were received, vendor name, purchase order number or invoice number. Include the date of the intended activity in the Explanation field.
- ▶ You do not need more than one line for the Deferral account.
- ▶ The reversal will result in a debit to expense, appropriately moving recognition of the expense to the correct fiscal year.

# Examples: Deferred Revenue (Income) *(part 1)*

## Deferred Revenue (Income):

- Used when income is received this fiscal year for services or goods to be provided next fiscal year. We need to report this income next year instead of this year.
- Required for items  $\geq$  \$10K, optional for  $\geq$  \$2.5K, should not be done for  $<$  \$2.5K.
  - **Required:** \$33K tuition received in June for the upcoming fall quarter.
  - **Optional:** \$8K registration fees received in June for a conference that will take place in September.



# Examples: Deferred Revenue (Income) *(part 2)*

## Deferred Revenue (Income):

Use journal category 100000D Accrual Deferral Journal , selecting the appropriate Entity, Fund, Department, Purpose, Program and Activity. For (Natural) Account:

- ▶ Debit the appropriate 4XXXXX Revenue Type
- ▶ Credit 223000 - Other Unearned Revenue

## Important Notes:

- ▶ Income received (CR - Cash Receipt or CCR - Credit Card Receipt document entered) this fiscal year.
- ▶ Use the Accounting Period called Close.
- ▶ Must include the date the income was received, and date(s) of the event in the Explanation field.
- ▶ You do not need more than one line for the Deferral account.
- ▶ The reversal will result in a debit to expense, appropriately moving recognition of the expense to the correct fiscal year.

# What happens automatically during fiscal close?

# What happens automatically?

- **Overdrafts on Sponsored Project Funds:** Overdrafts remaining after a specified date in July are automatically drawn off the Projects at the GL Level (leaving it balanced to zero) and posted to a central campus chart-sting. This transaction is reversed in the new fiscal year.
- **Agency Fund Balances:** removed at year end and restored after fiscal close.
- **July 1 Adjusted Budget:** Ongoing (formerly base budget) appropriations in natural accounts 775B0x are posted to the current year sometime in July or August.
- **Reappropriations:** Allocation journals will be processed by campus to reallocate the department share of net position after fiscal close.

# What are best practices for fiscal close?

*Remind sub-awardees to submit invoices  
&  
Submit Revenue Journals to balance CoA segments,*

# Sponsored Project Subaward Invoices

- Best practice is for project managers of sponsored awards to ask subrecipients to submit invoices for all activity up through 6/30/2026, so departments to review and submit those invoices for payment to Supply Chain Management at [invoicing@ucdavis.edu](mailto:invoicing@ucdavis.edu) in time for them to be paid prior to the end of the fiscal year.



# Year-end balancing of CoA Segments *(part 1)*

- The year-end carryforward process will determine net positions (appropriations less expenses) and carryforward the balances by Entity, Fund, Financial Dept, Program, Project, and Activity, rolling them into natural account **300001 - Net Position Department Share**.
- The remaining balance at the end of the fiscal year becomes Net Position (carryforward) in the beginning of the following fiscal year.



# Year-end balancing of CoA Segments *(part 2)*

- Departments may choose to balance by financial dept, project, program, and activity.
- **Adjustments should be made for any surpluses or deficits you do not wish to roll forward into Net Position.** While these adjustments are not required, consideration should be given to the impact on department reporting and deficit monitoring.
- Departments should not balance to the natural account level.



# Year-end balancing of CoA Segments (part 3)

**Strategy:** Consider what you want your ledgers to look like at the start of FY26.

- Review overdrafts within fund, department, program, project and activity.
- Some reasons to leave a segment or chart string in overdraft:
  - Someone will be reimbursing you for the expenses.
  - The expenses are tied to a UCPATH Default, Error or Suspense activity and must be corrected in UCPATH.
  - The expenses are in a Department Kickout Project (DKO) and need to be resolved another way.
  - The expenses are related to P-Card and Travel/Entertainment clearing and will be moved when the expenses are reconciled.

( ) = CREDIT

Row Labels	Balance
13U00-COFI University Common Funds 99100	(105,104.26)
DABCD00102-Faculty Recruitments	2,049.38
000000-Default Activity Value	(3,213.37)
200100-Faculty Recruiting	5,262.75
0000000000-Default Project	(168,337.56)
000000-Default Activity Value	(176,819.38)
100000-Fall Welcome	0.00
100003-Picnic Day	187.86
202037-Base Funded Staff	5,758.36
990000-UC Path Default	0.09
990001-UC Path Suspense	(0.00)
990002-UC Path Error	8,863.14
SUMQTR-Summer Quarter	(6,327.63)
DKOABCD001 - ABCD Operations	881.20
000000-Default Activity Value	881.20
DABCD00101- Classes	60,302.72
000000-Default Activity Value	9,824.31
300101-Temp Teaching	50,478.41
<b>Grand Total</b>	<b>(105,104.26)</b>

# Year-end balancing of CoA Segments (part 4)

**Strategy:** Consider what you want your ledgers to look like at the start of FY26.

- Some reasons to fill an overdraft in a particular segment or chart string:
  - No new funds are coming, and you want to start the new year with a \$0.00 balance
  - You want the funding to be where the expenses posted.
  - There is an ongoing allocation in this segment, and you want to start the new year with only that ongoing balance.

( ) = CREDIT

Row Labels	Balance
13U00-COFI University Common Funds 99100	(105,104.26)
DABCD00101- Classes	60,302.72
000000-Default Activity Value	9,824.31
300101-Temp Teaching	50,478.41
DABCD00102-Faculty Recruitments	2,049.38
000000-Default Activity Value	(3,213.37)
200100-Faculty Recruiting	5,262.75
0000000000-Default Project	(168,337.56)
000000-Default Activity Value	(176,819.38)
100000-Fall Welcome	0.00
100003-Picnic Day	187.86
202037-Base Funded Staff	5,758.36
990000-UC Path Default	0.09
990001-UC Path Suspense	(0.00)
990002-UC Path Error	8,863.14
SUMQTR-Summer Quarter	(6,327.63)
DKOABCD001 - ABCD Operations	881.20
000000-Default Activity Value	31 881.20
<b>Grand Total</b>	<b>(105,104.26)</b>

# Self-supporting activities

To familiarize yourself with Recharge Operations, consider taking this training:

<https://financeandbusiness.ucdavis.edu/training/core/recharge-operations>

**Format:** Online (eLearning)

**Approximate Duration:** 35 minutes



# Self-supporting Activity Overview

- Self-supporting recharge operations are designed to operate on a break-even basis.
- Review balances in your self-supporting activity accounts to bring them into compliance with the [campus guidelines](#) that, in FY26, these activities must have an Ending Accumulated Surplus/Deficit Ratio within 15%. (The threshold drops to 8% in FY27)
- Self-supporting activities are identified using Fund and Project segments:

Fund 12100 or Fund 12101

Project begins with “AR” for GL projects or “PPMRC” for PPM projects

*Historically, Non-Rate/Market-Based Activities were not subject to the compliance threshold. However, since Fund 12101 is being used for Low Value Rate Activities, it will be evaluated for +/-15% threshold compliance requirements.*



# Monitoring Self-supporting Activities *(part 1)*

All activities under funds 12100 and 12101 must include the appropriate project code segment and not the default. Follow posted guidance to find and correct errors.

- [BIA compliance link](#)

Campus guidance recommends using the **UCD Transaction Listing** for this purpose. **Inquire on Detail Balances** and the **UCD GL Summary Balance Report** are also useful tools for this review process.

- Run the UCD Transaction Listing Report [Transaction Listing Report KBA](#)
- Review GL Balances & Drill through to Sub Ledger Balances: Account Monitor/Inquire on Detail Balance [Inquire on Detail Balance KBA](#)
- Run the UCD GL Summary Balances Report [GL Summary Balances Report KBA](#)

# Monitoring Self-supporting Activities *(part 2)*

Units must make every effort to ensure that a recharge activity does not, at FY26 fiscal close, generate a year-end deficit or surplus in excess of 15% of annual expenditures. Use the [Compliance Metric Calculation Example](#) to calculate the 15% threshold.

[BIA compliance link](#)

This utilizes the **Department PL** report: [PL report KBA](#)



[UCD Fund-UCD Fund Current].[12100]

Depreciation and Amortization Expense	54000A-Depreciation and Amortization Expens:	0.00
Utilities	55000A-Utilities	50,416.98
Campus Foundation Grants Foundation Use Only	56000A-Campus Foundation Grants Foundatic	0.00
Cal Aggie Alumni Association CAAA Specific Expenses	56001A-Cal Aggie Alumni Association CAAA Sp	0.00
UC Davis Foundation Specific Expenses	56010A-UC Davis Foundation Specific Expens	0.00
Interest Expense	58000A-Interest Expense A	0.00
Suspense Accounts	59000A-Suspense Accounts A	0.00
Medical Center Recharges	73000A-Medical Center Recharge Sales and C	0.00
Internal Recharge Expense	77000C-Internal Recharge Expense	5,480,631.13
Intercampus Recharge Expense	78000C-Intercampus Recharge Expense C	(35.00)
<b>Total Expenditures and Other Uses</b>		<b>17,222,001.01</b>
<b>Other Changes in Net Position</b>		
Other Changes in Net Position	81000A-Other Changes In Net Position Disclos	0.00
<b>Total Other Charges in Net Position</b>		<b>0.00</b>
<b>Net Income or Loss To Date</b>		
		<b>(529,756.43)</b>
<b>Ending Balance</b>		<b>3,139,651.47</b>
<b>Adjustments to Revenue</b>		
Accounts Receivable	12000B-Accounts Receivable	841,018.39
<b>Adjustments to Expenditures</b>		
Travel Card Clearing	238590-Clearing Travel Card	0.00
PCard Clearing	238591-Clearing PCard	(7,867.25)
Encumbrances	Balance Type E - Commitments & Obligations	1,718,078.18
<b>Total Adjustments to Expenditures</b>		<b>1,710,210.93</b>
<b>Other Balance Sheet Items</b>	Other Balance Sheet Items	<b>3,515,247.00</b>



<b>Total Expenditures and Other Uses</b>	17,222,001
<b>Ending Balance</b>	(3,139,651)

**Compliance Metric** -18.2%

To determine the Compliance Metric (3) after running the Department P&L report for your recharge operation you will need to:  
 >flip the sign of the "Ending Balance" (2) since revenues are represented as credits  
 >divide by the "Total Expenditures and Other Uses" (1)

In this example the operation is running a deficit of \$3.1M on fund 12100, which is -18.2% of the \$17.2M in expenditures for 2023-24 fiscal year.

Compliance metrics outside the range of -14.9% to 14.9% will generally require an action plan and revised rate package. See Guidelines for Deficit Management for specific details in Appendix B.

# Monitoring Self-supporting Activities *(part 4)*

For accounts with a **surplus** of more than 15%:

- First, verify that all appropriate expenses have been charged to the rate chart-string. Move expenses to the correct chart-strings.
- Second, use the Receivables Aging Report to follow up on stale client invoices. *If they don't pay, your income is over-stated.*
- Next, use the [Self-Supporting Reserves Transfer Request Template](#) to submit a request to [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu) move any eligible NUD and Markup to Reserves (16200).

<https://financeandbusiness.ucdavis.edu/finance/self-supporting-activities/fiscal-close>

# Monitoring Self-supporting Activities *(part 5)*

For Project Codes with a **deficit** more than 15%:

- First, verify that all expenses are appropriate. Move expenses to the correct chart-strings.
- Next, verify that all clients have been billed.
- Finally, you may submit a request to [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu) to help transfer General Reserve or Discretionary funding to the rate chart-string

If the Project is still in a non-compliant deficit at fiscal close, it will be included in the deficit "write-off" process in August/September.

# Monitoring Self-supporting Activities *(part 6)*

For accounts with little-to-no current-year activity, best practice is to evaluate if the rate should be discontinued.

<https://financeandbusiness.ucdavis.edu/finance/self-supporting-activities/closing>



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