

**UNIVERSITY OF CALIFORNIA
SAN FRANCISCO CAMPUS
ACCOUNTING OFFICE**

FISCAL CLOSING, JUNE 30, 2009

Below are general guidelines and deadlines for the entire campus. Please note your dean's office may have earlier deadlines. Check with your dean's office to ensure you comply with any additional guidelines and/or deadlines.

This document provides information and instructions for University of California San Francisco campus fiscal year end closing, June 30th. Detail instructions are included for liens, expenditure accruals, capital leases and installment purchases, carry forward requests, and appropriation balances. In addition, department review requirements for the preliminary and interim closing periods are discussed.

All documents pertaining to fiscal closing are required to arrive in the accounting office at 425 Mission Center (MCB), Box 0812, by 4 p.m. on the cut-off date, unless otherwise indicated

SEE CHECKLIST FOR FISCAL CLOSING DATES

WEBLINKS

To help ensure a smooth close this year, three reporting periods for the month of June 2009, have been setup in Weblinks. These periods are preliminary (PL/2009), interim (IN/2009) and final (FN/2009). The reporting periods will be available through the drop down menu in Weblinks. The following Fiscal Year Journal Cycle section indicates the journal number for each of the periods.

Please Note: The most current payroll expense information is always reported in the GL Payroll Detail and Distribution of Payroll Expense Weblinks reports.

On July 13 and July 17, payroll expense reported on the Weblinks GL Transaction Detail report will not match the payroll expense reported in the GL Payroll Detail and Distribution of Payroll Expense Weblinks reports.

FISCAL YEAR JOURNAL CYCLES

Unlike a normal month end closing, the June 30th fiscal closing has three ledger closing cycles. The closing cycles are:

<u>Journal No.</u>	<u>Ledger Cycle</u>	<u>Weblinks Period</u>
12XXXXXXXX	Prelim June 30 th	PL/2009
PR13D1001 Special Payroll Journal	Prelim June 30 th	PL/2009
PR13D5501 Special Payroll Journal	Prelim June 30 th	PL/2009
13D18GAE1 Special Payroll Journal	Prelim June 30 th	PL/2009
(all other 13 entries for payroll will be posted in interim period)		
13XXXXXXXX	Interim June 30 th	IN/2009
14XXXXXXXX (1)		
17XXXXXXXX (2)	Final June 30 th	FN/2009

(1) Only the accounting and budget offices office can make these entries (accrual entries reversed in July)

(2) Only the accounting and budget offices can submit journals for the final ledger cycle.

PURCHASE ORDER REQUISITIONS AND LIENING FUNDS BY P.O.

Requests received in Campus Procurement & Business Contracts (CPBC) by close of business Friday **June 12th, 2009** will be guaranteed to be placed before fiscal year end. Requisitions received after June 12th, if complete documentation is provided, will be processed on an as-received basis, but CPBC will not ensure placement of purchase orders before June 30th.

To help ensure requests for goods and/or services get ordered before year's end, we urge Requesters to:

- Allow Campus Procurement 5 days to review your request, ask questions and get your authorization for changes (if necessary) before you leave for the summer holidays.
- Mark these requisitions "FUND YEAR EXPIRING 6/30/09" so that they may be prioritized appropriately.
- Send a "heads up" email to purchasing@ucsf.edu when requisitions for time sensitive orders may be delayed in the approval process.
- Ask all vendors providing quotes to mark their quote fiscal-year-end specials, if applicable.

- Mark these requisitions "QUOTE EXPIRING 6/30/09" to aid CPBC in appropriate prioritization.

LIENS (ENCUMBRANCES)

Purchase orders result in a commitment of resources prior to an actual expenditure. In our accounting system, encumbrances are recorded when purchase orders are issued. An encumbrance creates a reserve on budget availability. When a purchase order is filled and the invoice recorded, the encumbrance is liquidated and then replaced by the expenditure activity.

Simply stated, the difference between an encumbrance and a liability is that an encumbrance is a formal commitment of budgeted resources at the time the purchase order is issued, whereas a liability is incurred when services or goods are received and the legal obligation to disburse cash is created.

IMPORTANT: For General Funds (199XX) and Special State Appropriations (18XXX), liens or approved carry forward requests are the only basis for (re-appropriating) unexpended balances to the following fiscal year. Otherwise, these funds will lapse as of June 30th.

Requests received in Campus Procurement and Business Contracts by close of business Monday, **June 29, 2009** will be guaranteed to be processed before fiscal year end provided information is accurate and complete. Lien removal requests with complete information received after June 29 will be processed on an as-received basis. CPBC can not ensure completion of lien requests received after June 29, but will make best effort to process these late lien removal submissions by fiscal year end.

To help ensure requests to remove lien are processed before year's end, we urge departments to:

- Use PO Lien Removal Form to request lien removal for entire PO
http://cpbc.ucsf.edu/files/Request_PO_Lien_Removal_Form.xls.
- Mark these lien removal requests "FISCAL YEAR END 6/30/09" so they can be prioritized
- Send completed Lien Removal Form to lienremoval@ucsf.edu.

EXPENDITURE ACCRUALS

The accounting office will accrue invoices on-hand for goods and services received prior to June 30th. The June Preliminary Ledgers should be reviewed carefully to determine whether additional invoice accruals are necessary. The accounting office will record FY 2008-09 invoices up through July 10th, the preliminary ledger close date. In order for invoices to be recorded in the Preliminary cycle they must be to accounts payable no later than July 6, 2009.

After this date, with the exception of accruals, all invoices will be recorded in FY 2009-10, unless required by auditing standards. If they are required by auditing standards a post closing entry will be made by the accounting office for FY 2008-09 and a reversal of the charge from AP will be made in FY 2009-10.

The department should submit requests for additional accruals for goods or services in the amount of \$25,000 or more that were received prior to year-end and which have not been previously recorded on the ledger. Accrual requests with documentation supporting each item should be directed to Norma Alacce at Norma.Alacce@ucsf.edu (Accounting Office, Box 0812, MCB 425, 476-8449) and must be received in Accounting by 4:00 p.m., on July 14, 2009.

Requests for accruals should include the following information for each purchase:

- Department Name
- Vendor Name
- Invoice Number
- Date Goods or Service Received
- Purchase Order/Requisition Number
- NCA/Fund/DPA/Program Code/Fund Year
- Amount (minimum \$25,000)

Accrual requests should be signed by an authorized signatory of the DPA/fund affected. Departments must maintain documentation on file in support of the accrual request.

REMINDER: Liens should be cancelled for any expenditures that have been accrued. Please see above section on Liens (Encumbrances).

EQUIPMENT ACCRUALS: Equipment accruals should also be submitted to accounting by 4:00 p.m. on July 14, 2009 for inclusion in the June Interim Ledgers. Any questions regarding equipment accruals may be directed to Stan Zimmermann at stan.zimmermann@ucsf.edu (Accounting Office, Box 0812, MCB 425).

TRAVEL EXPENSE ACCRUAL

Travel expense vouchers for completed trips applicable to the closing fiscal year should be submitted to the Accounting office within ten days after the completion of the trip.

Travel expenditures incurred prior to June 30th for trips that will not be completed until after June 30th, may be accrued. A letter itemizing such expenditures, account to be charged, name of traveler, destination, dates of travel and description of charges should be submitted to May Seto at May.Seto@ucsf.edu (Accounting Office, Box 0812, MCB 425, 476-3656) by 4:00 p.m. on July 14, 2009.

REMINDER: Academic Senate Travel Funds expire June 30th.

CAPITAL LEASES AND INSTALLMENT PURCHASES

During the fiscal year, payments against capital lease or installment purchase agreements are charged to current funds (departmental ledgers). At the end of each fiscal year, these payments are reversed on the Interim Ledger, crediting the departmental expense DPA for the total amount of payments made during the year and charging these amounts as a fund balance adjustment to the Unexpended Balance NCA. A corresponding entry is made to transfer the appropriation so that the balance in the DPA/fund is not affected and the total fund balance is not changed as a result of this transaction.

These entries are required to allow proper recording and reporting of capital assets and liability balances. Any questions about the handling of capital leases or installment purchases may be directed to Stan Zimmermann at stan.zimmermann@ucsf.edu (Accounting Office, Box 0812, MCB 425).

COST TRANSFERS AND RESEARCH ADMINISTRATION

Cost transfers must be submitted and approved by July 10, 2009 to be posted into the Prelim cycle. Journals not approved by Prelim Close will move forward to the Interim Close. All cost transfers and financial journals related to Research Administration must be submitted and approved by July 23, 2009. Journals not approved at Interim Close will be deleted and will need to be input into July 2009 cycle. Questions regarding cost transfers should be referred to the Extramural Funds service team member.

CARRY FORWARD REQUESTS

WHEN A CARRY FORWARD REQUEST IS REQUIRED

Some fund sources will lapse at fiscal close (June 30, 2009) unless a formal lien or accrual has been established or a carry forward request has been approved by both your Control Point and the Budget Office. Without one of these actions, the following fund sources will lapse at fiscal close:

- State General Funds (199xx) *
- CIRM State Agency Overhead (19941)
- Educational Fund (05397)
- Opportunity Funds (09545)
- Lottery Funds (1808x) *
- Registration Fee Funds (20000)
- Student Financial Aid (20095 & 1802x)
- Contract & Grant Overhead (69750)
- Rate Additive Funds (75041)
- UC Incentive Award (IAP) Allocations *

** Specific guidelines for carry forward requests in these fund groups, as well as for Academic Senate Awards and Special State Appropriations, follow below.*

HOW TO FILE A CARRY FORWARD REQUEST

Department Request

A Request for Carry Forward of Operating Funds form accompanied by any necessary documentation should be signed and dated by the department's business officer and forwarded to the appropriate campus Control Point. Please use the carry forward request form included on page 16 of this document. Control Point contacts are:

- Executive Vice Chancellor & Provost– Wanda Ellison Crockett
- Senior Vice Chancellor Financial & Administrative Services – Jocelyn Nakashige
- Vice Chancellor University Advancement & Planning – Alexis Purcell
- School of Dentistry – Susan Schultz
- School of Medicine – Grace Crvarich
- School of Nursing - Karen Mah-Hing
- School of Pharmacy – Robert Duca

Control Point Approval and Submission of Request

After review and approval at the Control Point level, the Request for Carry Forward of Operating Funds form should be forwarded to Michael Villanueva in the Budget Office at Michael.Villanueva@ucsf.edu (Box 0285). **Carry Forward requests must be received in the Budget Office by June 19, 2009.**

GUIDELINES FOR CARRY FORWARD OF STATE GENERAL FUNDS (199xx Funds)

19900 funds are expected to be fully expended by the end of the fiscal year. As part of the fiscal close process, Control Points balance 19900 DPA's at the Control Point level and submit carry forward requests on an exception basis as needed.

Academic Geriatric Resource Program (AGRP) Funds (Fund 19910): Balances exceeding 10% of the award require approval from the UCOP Academic Geriatric Resource Program. A "Request for Carry Forward of Operating Funds" must be sent to Dena Bullard, via e-mail to dena.bullard@ucop.edu by June 1, 2009. Please use the carry forward request form found in the AGRP manual on the web: <http://www.ucop.edu/agrp>. In addition, you must also submit a copy of the carry forward request to the Budget Office by June 20, 2009. Carry forward requests for AGRP awards in fund 19910 will be forwarded to Extramural Funds for confirmation of approval and re-appropriation of funds in FY 2009-10.

19924/19925/19933 funds are expected to be fully expended by the end of the fiscal year. Control Points may submit carry forward requests on an exception basis as needed.

199xx funds (except those specified above) must be fully expended within 3 years of allocation, and carry forward must be submitted on an annual basis during the three year allocation period. 199xx allocations awarded during or after FY 2007-08 are eligible to be carried forward into FY 2009-10. Please include the original date of allocation on the form. Approved Carry forward requests for 199xx funds will be forwarded to Extramural Funds for re-appropriation of funds in FY 2009-10.

GUIDELINES FOR CARRY FORWARD OF ACADEMIC SENATE AWARDS

Academic Senate policy provides for a one-time, no cost extension of up to one year regardless of fund source. The extension must be approved by the Committee on Research for Individual Investigator Grants a minimum of one month prior to the expiration date of the grant.

The Academic Senate Office will provide the Budget Office with a list of current Academic Senate awards eligible to be carried forward at fiscal close. In these cases, departments or control points do not need to take any action as all credit financial balances in existing Academic Senate Awards will be carried forward into FY 2009-10. However, departments must take appropriate action to remove any deficit balances on Academic Senate Awards prior to fiscal close and ensure that no additional charges are made to Senate funds following fiscal close. In instances where an overdraft has occurred, funds in the exact amount of the overdraft must be returned to the same fund using the DPA 500000 (regardless of fund). (Example – if the overdraft is in fund 09544 the credit should be returned to fund-DPA 09544-500000). Control Points must send verification to the Academic Senate Office, Box 0764 c/o Shilpa Patel, no later than July 15, 2009, acknowledging that overdrafts have been cleared and funds have been returned to the Academic Senate by fiscal close. Academic Senate award credit balances may not be used to balance deficits in any other DPA at fiscal close. Unless approval has been obtained for extension, all award credit balances will be returned to the originating fund of the

Academic Senate within 3 months following the grant end date. Please contact the Academic Senate Office, 476-8827, if you have any additional questions.

GUIDELINES FOR CARRY FORWARD OF SPECIAL STATE APPROPRIATIONS / SPECIAL RESEARCH PROGRAMS

UCSF Investigators receive awards under special State Appropriations such as the University wide AIDS Research Program (UARP) and the Breast Cancer Research Program (BCRP). Each program has specific guidelines that govern the ability to carry forward funds from one fiscal year to the next. Departments file requests to carry forward directly with the Office of the President and do not need to forward copies of these requests to the Budget or Accounting Offices. Note: Questions about carry forward of these funds should be directed to the appropriate OP granting programs.

Following are excerpts of guidelines for the more common UCSF special state appropriations and special research awards:

University wide Aids Research Program Funds (UARP)

Funds: 18010, 18011, 18012, 18013

The grantee must obtain prior written approval from the UCOP Special Research Programs office to carry forward unexpended funds when the **total unexpended balance exceeds 25% of the original annual direct cost allocation or \$75,000**. Approval to carry forward Special Research Programs grant funds is requested by submitting a "Request to Carry Forward Unexpended Funds" form no later than 30 days prior to the end of the project period. Submit forms to UCOP Special Research Programs, 300 Lakeside Drive, 6th floor, Oakland, CA 94612-3550. Please use the carry forward request form found in the grant administration manual at:

<http://www.cbcpr.org/reports/grantManual.php>

Breast Cancer Research Program Funds (BCRP)

Funds: 18071, 18072, 18089, 18090, 18101, 18102, 18103, 18107

The grantee must obtain prior written approval from the UCOP Special Research Programs office to carry forward unexpended funds when the **total unexpended balance exceeds 25% of the original annual direct cost allocation or \$75,000**. Approval to carry forward Special Research Programs grant funds is requested by submitting a "Request to Carry Forward Unexpended Funds" form no later than 30 days prior to the end of the project period. Submit forms to UCOP Special Research Programs, 300 Lakeside Drive, 6th floor, Oakland, CA 94612-3550. Please use the carry forward request form found in the grant administration manual at:

<http://www.cbcpr.org/reports/grantManual.php>

Tobacco-Related Disease Research Program Funds (TRDRP)

Funds: 18076, 18077, 18078, 18079, 18109, 18110, 18111

The grantee must obtain prior written approval from the UCOP Special Research Programs office to carry forward unexpended funds when the **total unexpended balance exceeds 25% of the original annual direct cost allocation or \$75,000**. Approval to

carry forward Special Research Programs grant funds is requested by submitting a "Request to Carry Forward Unexpended Funds" form no later than 30 days prior to the end of the project period. Submit forms to UCOP Special Research Programs, 300 Lakeside Drive, 6th floor, Oakland, CA 94612-3550. Please use the carry forward request form found in the grant administration manual at:
<http://www.cbcpr.org/reports/grantManual.php>

GUIDELINES FOR CARRY FORWARD OF OTHER SPECIAL APPROPRIATIONS

Lottery Funds (1808x) should be fully expended by June 30, 2009. Please contact Michael Villanueva regarding exceptional circumstances, which might justify a one-time carry forward authorization.

Staff Recognition and Development Program (SRDP) and Incentive Award Program (IAP) Allocations - Units must request authorization from their respective Dean or Vice Chancellor in order to carry these funds forward. Each Control Point will aggregate department requests and forward this information to Michael Villanueva in the Budget Office for approval no later than **July 2, 2009**. University policy prohibits carry forwards in excess of 15%.

Endowment Income should be expended within five years from the date it is appropriated for use. Units should review endowment funds on a periodic basis to assure compliance with donor specifications and university policy.

Contact Michael Villanueva of the Budget Office with any questions regarding carry forward requests:

Email: Michael.Villanueva@ucsf.edu
Telephone: 476-8319
Fax: 502-5162

DEPARTMENTAL REVIEW REQUIREMENTS BEFORE PRELIMINARY CLOSE

As a prelude to the June 30th fiscal closing, the departments should review carefully their May 31st ledgers and subsequent nightly June G/L updates. Unless noted, departments should input the necessary journals relating to these transactions into the Distributed Processing system by 5:00 p.m. on the cut-off dates. These journals, which adjust appropriations or expenditures, will be included in the Preliminary June 30th ledger reports.

- Budget adjustment journals on non-permanently budgeted funds (Source Code 135) must be submitted and approved by 5:00 p.m. on July 10, 2009 for the Preliminary close.
- Payroll Expenditure Transfer to EMF office on June 23, 2009.
- Budget journals on permanently budgeted funds (Source Codes 144 & 145) should be submitted through the Distributed Processing system and reach the Budget Office by

July 7, 2009 for the Preliminary close. Please allow adequate time for Control Point review and approval of these journals prior to them being submitted to the Budget Office for final approval and posting.

Overdrafts, actual or anticipated, must be eliminated by transferring funds or expenditures as necessary, or by obtaining additional funds through normal channels. Overdrafts must be eliminated in the following funds: State General Funds (199xx), Educational Fund (05397), Registration Fee Fund (20000), Financial Aid Funds (20095 & 1802x), Lottery Funds (1808x), Contract & Grant Overhead (69750), Rate Additive Fund (75041) and Academic Senate awards in any fund source. Departments are urged to make every effort to adjust their General Funds (Fund 199XX) budgets by reviewing the May 31, 2009 ledger reports.

Approved recharge activity fund balances must not be adjusted at fiscal close except to transfer costs as allowed under University policy, to transfer negative STIP balances to a discretionary fund source and/or to transfer equipment depreciation in accordance with Budget Office approval.

DEPARTMENTAL REVIEW REQUIREMENTS AFTER PRELIMINARY CLOSE

Preliminary June 30th reports will be available in Web Links July 11, 2009. These ledger reports should be reviewed carefully for errors and omissions. Because this represents the last opportunity departments have to adjust their ledgers; departments are urged to have personnel available to review the preliminary reports. All corrections or adjustments, except those relating to payroll transfers, should be submitted to the Budget Office through the PeopleSoft Distributed Processing system.

Budget journals on permanently budgeted funds (Source Code 145) should be submitted through the Distributed Processing system and reach the Budget Office by July 20, 2009 for the Interim close on July 23, 2009. Please allow adequate time for Control Point review and approval of these journals prior to them being submitted to the Budget Office for final approval.

Payroll Expenditure Transfer Forms on July 14, 2009. **This represents the last opportunity for departments to adjust FY 2008-09 reports.**

In conjunction with the review of the Preliminary June 30th ledger reports, departments are requested to review all the items in the "Lien" column to ascertain their validity. If for any reason the encumbrance item is omitted or is recorded in the wrong NCA/Fund/DPA/Program Code/Fund Year, please submit an e-mail to Vanessa.Wong@ucsf.edu by the cut-off date to effect the necessary corrections.

NOTE TO ALL DEPARTMENTS: Journals cannot be submitted for processing for FY 2008-09 after Interim Close cut-off of July 23rd. All journals which require Accounting Office and/or Budget Office approval MUST BE submitted for approval 3 days prior to cutoff dates for preliminary and interim close cycles.

APPROPRIATION BALANCES

Accounting Office handling of appropriation balances at fiscal year end is governed by the nature or status of appropriations involved, as follows:

General Funds (199XX) Appropriations

Appropriation balances as of June 30th will be re-appropriated to FY 2009-10 to cover approved outstanding liens in the "Lien" column of the June 30, 2009 ledger reports, providing:

- 199XX funds are available in the NCA in which the liens are recorded; and
- The total departmental account balance is sufficient to cover the liens.

It is important to reiterate that 199XX funds will not be re-appropriated to July 1, 2009 to cover June 30, 2009 outstanding liens or approved carry forwards if funds are not available in the NCA in which the encumbrance is recorded or if the DPA in total does not have a sufficient balance to cover the lien and/or carry forwards.

If appropriations are insufficient to cover both the expenditures and encumbrances, a budget journal (Source Code 145) must be submitted through the Distributed Processing system to transfer funds from other 199XX NCA's/DPA (except Academic Salaries), which have surplus balances. If all budget adjustments have been completed and there is still insufficient funding to cover expenditures and encumbrances, a financial journal (Source Code 535) must be submitted through the Distributed Processing system to move the overdraft or deficit to other allowable or discretionary fund sources. Departments should make every effort to balance budget and expenditures by NCA to resolve deficit balances.

Appropriations Financed from Restricted Funds (e.g., Gifts, Grants and Contracts)

Appropriation balances whether encumbered or unencumbered will be carried forward for all appropriations financed by most gifts, endowments, grants, contracts, or other specific funds provided the period of availability extends into FY 2009-10 and the terms of these funds permit such action.

Grants allocated from the Academic Senate Research Committee, Medical School Committee on Research, and Cancer Research Coordinating Committee will not be carried forward except to cover the amounts recorded in the "Lien" column.

Questions regarding the terms of restricted funds (e.g., gifts, grants and contracts) should be directed to the following staff members:

Federal & Private Grants

Michael Grafton (476-1462)

Federal, State, Local & Private Contracts	Michael Grafton (476-1462)
Cost Transfers	Wendy Hom (476-8688)
Endowments & Opportunity Funds	Michael Grafton (476-1462)
Private Gifts	David Breiner (514-2903)
State AIDS Grants Tobacco Research Grants All Other Special State Appropriations	Michael Grafton (476-1462)
Student Aid	Pearl Chen (476-4289)

APPROPRIATION RULES

Rule 1

Re-appropriate the June 30, 2009 “net” balance of Budget and Financial (bold/italics) to NCA 438888 for each DPA within the Fund, with an equal and opposite amount applied to the unexpended balance for the fund. This rule is most commonly applied to Sales and Service Funds, Continuing Education Funds, Auxiliary Enterprise, and Reserve Funds with multiple DPA’s associated with one fund. To add further clarity, the following is a “simple” presentation:

Fund 607XX at 6/30/2009

NCA	DPA	<u>Budget</u>	<u>Financial</u>	<u>Balance</u>
119850 Unexp		10,000 dr	8,000 cr	2,000 dr
30XXXX Rev	All	25,000 dr	9,000 cr	16,000 dr
4XXXXXX Exp	406927	5,000 cr	14,000 dr	<i>9,000 dr</i>
4XXXXXX Exp	407827	10,000 cr	6,000 dr	<i>4,000 cr</i>
<u>4XXXXXX Exp</u>	<u>444927</u>	<u>20,000 cr</u>	<u>32,000 dr</u>	<u><i>12,000 dr</i></u>
Balance		00	35,000 dr	35,000 dr

After Re-appropriation at 7/1/2009

119850 Unexp		9,000 cr		
		4,000 dr		
		<u>12,000 cr</u>		
119850 Unexp		17,000 cr	35,000 dr	18,000 dr
438888 Exp	406927	<i>9,000 dr</i>		9,000 dr
438888 Exp	407827	<i>4,000 cr</i>		4,000 cr
<u>438888 Exp</u>	<u>444927</u>	<u><i>12,000 dr</i></u>	<u>_____</u>	<u><i>12,000 dr</i></u>
Balance		00	35,000 dr	35,000 dr

The re-appropriated amounts are combined with the fiscal 2009 budget amounts.

It is left to the discretion of the department to submit a budget adjustment journal to distribute part or all of the \$18,000 difference between the re-appropriated Unexpended Balance Budget and carried forward* Financial amount to the expenditure budgets of the various DPAs.

* Re-appropriations apply only to budgeted amounts; financial balances are carried forward.

Rule 2

Re-appropriate the June 30, 2009 net balance by NCA groups to each DPA within the Fund. Revenue NCA's balance will also be re-appropriated to the same revenue NCA without DPA's. To calculate the "net" balance the Budget and Financial are summed together and the net of this is the re-appropriated amount. This rule, used for Governmental, Private and Endowment Funds, is probably the most complicated of all of the Re-appropriation rules.

Rule 3

Not available for implementation.

Rule 4

Year end balances are not re-appropriated automatically. This rule is used for funds that require manual re-appropriation such as Funds 199XX, 20000, 20095.

Rule 5

Re-appropriate the June 30, 2009 "Financial" Fund balance to NCA 438888 to one "specified" DPA within the Fund. This rule is most commonly applied to Sales and Service Funds, Recharge Funds and other discretionary funds, such as Continuing Education.

Application of Re-appropriation Rules by Fund Groups

We recommend that you review your funds to verify that the Re-appropriation Rules are correct and meet your requirements for future year re-appropriations.

The following is a list of funds that departments have the ability to change the Re-appropriation rules.

Sales and Services-Educational Activities

60000-65999 (exception School of Medicine 601XX, 602XX, 603XX, 609XX-the re-appropriation rule should be Rule 4 as required by the School of Medicine) All other funds the department can designate a rule. Recharge funds within this range should be Rule 5.

Recommend Rule 1, 4 or 5

Sales and Services-Other

66000-69999 (recharge funds within this range should be Rule 5)

Recommend Rule or 5

Auxiliary Enterprise

70000-74999

Recommend Rule 1 or 5

Reserves and Replacement Funds

75000-76999

Recommend Rule 1 or 5

The Reappropriation rules for the following funds are controlled and designated by the Accounting Office and Budget Office only:

Agency Funds	00100-00189 & 00200-00299
Endowment/Opportunity Funds	06100-09599
Special State Appropriation Funds	18000-18199
State Grants & Contracts	18200-18999 & 88000-88999
General Funds	19900-19999
Student Fees	20000, 20208, 20221-20233
Educational Fees	20095
Special State Appropriations	20700-20899
Local Government	20900-21099 & 87000-87999
Federal Government	21100-33999
Endowment Income	34100-39999
Gift Funds	40000-56999 & 80000-80999
Private Grants and Contract Funds	12000-12099 & 15000-15999 71000-71999 & 57000-59999 81000-86999
Approved Recharge Activities	(selected 6xxxx-7xxxx)
Clinical Trial & Private Contracts	77000-79999

REQUEST FOR CARRY FORWARD OF OPERATING FUNDS
From FY 2008-09 to FY 2009-10

Department Name: _____

Title of Program and Description of Project: _____

Fund-DPA Number and Title: _____

Date of Allocation: _____

For Special State Research Appropriations, Approved Funding Period:

From: _____ **To:** _____

Has any part of the appropriation been carried forward from previous years? (If yes, please state the amount and dates involved):

Estimated Balance at June 30, 2009: \$ _____

Amount to be Carried Forward: \$ _____ (If entire balance is to be carried forward, enter "Entire Balance" rather than a dollar amount)

Justification (why there is an unexpended balance, why it should be carried forward, and how much additional time will be required to complete the project):

Prepared By: _____ Date: _____

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Approvals:

Originating Department Date

Control Point Date

Budget Office Date
(UCSF Chancellor Designate)

SAN FRANCISCO CAMPUS ACCOUNTING OFFICE

UPDATE OR CANCEL SIGNATURE AUTHORIZATIONS

The Accounting Office would like to provide a reminder to all campus departments to update or cancel signature authorizations. Please use the Signature Authorization or Cancellation Form U-242. You can access this form on the accounts payable website at: http://acctg.ucsf.edu/accounts_payable/forms/index.htm



**SIGNATURE
AUTHORIZATION
OR CANCELLATION**
U242 (R7/91)

INSTRUCTIONS: A signature authorization is a delegation of authority and remains in effect until cancelled. An employee who is delegated signature authority should not be assigned responsibility for verifying charges appearing in the General Ledger. When a person's authorized status ends, the authorizing officer is responsible for cancelling that status by using this form. Department Heads may authorize "Department Delegations". Also, they should complete this form to place their own signature on file; a confirming signature is not necessary for this. "Delegations Needing Approval of Next Higher Officer" (e.g. Dean, Provost, Chancellor) are given only to acting or vice chairman or similar officer.

Campus/Department Name	1. Action Authorization Cancellation
3. Name (Last, first, middle)	2. Effective Date
5. <input type="checkbox"/> New Replacement for → Name (Last, first, middle initial)	4. Payroll Title
<input type="checkbox"/> <input type="checkbox"/>	Payroll Title

6. If all accounts, funds or subs are to be included, write "all" in appropriate column.

Department or Account Name	Dept. Recharge No.	Loc.	Account	Fund	Sub

<p>7. Department Delegations</p> <p><input type="checkbox"/> Requisitions (General, Printing, Etc.)</p> <p><input type="checkbox"/> Payroll</p> <p><input type="checkbox"/> Travel bills</p> <p><input type="checkbox"/> Invoices and Service Bills</p> <p><input type="checkbox"/> Staff Personnel transactions</p> <p><input type="checkbox"/> Other - - Specify:</p>	<p>8. Delegations needing approval of next higher officer.</p> <p><input type="checkbox"/> Academic Personnel Transactions</p> <p><input type="checkbox"/> Budget Forms or <input type="checkbox"/> All Dept. Business</p>	<p>9. Signature Specimen - Sign all Copies Use this signature on all University documents.</p> <hr style="border-top: 1px dashed black;"/>
<p>10. Department Head Signature</p>	<p>Print or Type Name</p>	<p>Date</p>
<p>11. Higher Officer Signature</p>	<p>Print or Type Name</p>	<p>Date</p>

RETN: ACCOUNTING/PURCHASING: 1 YEAR AFTER CANCELLATION
OTHER COPIES: UNTIL CANCELLED

Accounting Office

DISTRIBUTION: For "Departmental Delegations" distribute all 5 copies as shown. For "Next Higher" retain the fifth copy and forward the first four to the officer. The approved third copy will be returned to you.