York University
Office of the Comptroller
Year-End Guide for Faculty and Staff

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March 2018
York University
Year-End Guide for Faculty and Staff

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Purpose
The purpose of this guide is to ensure that year-end is completed in an accurate and timely manner. This can only be achieved through clear and concise delivery expectations for all faculty and staff during the University’s year-end process. In preparation for the upcoming year-end, the Finance Department has prepared this guide to summarize all significant steps required during the year-end process. Within this document, the reader will find relevant information to assist with year-end. This includes deadlines for submission of data and account analysis requirements.

If you have any comments or suggestions, please send them to Smita Shah, Manager, Financial Systems and Analysis at shahs@yorku.ca.

Overview
A year-end is defined as the completion of a 12-month cycle of operations (fiscal year). For York University and most universities in Canada, this begins at May 1st and ends at April 30th. The year-end process is necessary to complete the University’s financial statements and to establish each unit’s carryforward position for next year’s budget.

A year-end is also defined as a process, which ensures all revenues and expenses pertaining to that year are recorded in the University’s General Ledger by April 30th. All amounts due to and from the University are recorded.

The year-end process involves three groups working together:

1) Faculty and staff responsible for cost centre(s) need to analyze and reconcile accounts under their responsibility and make corrections as required;
2) Finance Department staff prepare and process data, create reports and review account analysis to ensure that reported figures are consistent with Generally Accepted Accounting Principles in Canada (GAAP); and
3) The University’s external auditors, Ernst & Young LLP, who audit the University’s financial statements and report to the University Board of Governors.

The co-operation of all three groups is essential.
Important Dates

Please consider these dates when planning for the April 30, 2018 year-end closing:

- Run 1 – Finance will complete processing of April 2018 transactions (that have been received by the due dates identified below) on Friday, May 4, 2018. These transactions will be available on eReports by Monday, May 7, 2018.

- Run 2 – As it is very important that all April 2018 transactions are reported correctly on the University’s Financial Statements, the community has the opportunity to submit journals to record any significant adjustments for Fiscal Year 2018. These entries can be submitted from May 5, 2018 to May 9, 2018. Examples of these adjustments are recording of receivables, expense accruals and the deferral of revenue relating to Fiscal Year 2018.

- External billings and foreign outgoing wires should be received by Finance Department on Friday, April 20, 2018.

- The cut-off date for Accounts Payable invoices is Thursday, April 26, 2018. Please ensure these are forwarded well before Thursday, April 26, 2018, whenever possible.

- The cut-off for cash receipts is Monday, April 30, 2018.

- The cut-off for journals is Monday, April 30, 2018. Please ensure journals are emailed to journals@yorku.ca well before Monday, April 30, 2018, whenever possible.

- Bi-weekly payroll ending April 21, 2018 will be automatically charged to units on or about Thursday, May 3, 2018, and charged to Fiscal Year 2018.

- Bi-weekly payroll ending May 5, 2018 will be charged to the new fiscal year (i.e. Fiscal Year 2019).

- Account analysis is due on Monday, May 14, 2018.
What happens in Finance during year end?

The following is a brief outline of the process in Finance during the year end.

- Documents for Run 1, received in Finance by the dates identified in the Fiscal 2018 Year-End Closing Timetable (Appendix I), will be processed by Finance daily. This includes journal uploads, invoices, cash receipts, etc. Transactions that have passed system edits will be updated that night and show up on eReports the following morning.

- Finance will follow up with the preparers on any journals that did not pass the system edits the night before.

- Payroll will load the April 21, 2018 Bi-weekly payroll journal on or around May 3, 2018.

- The final report for Run 1 will be available at Monday, May 7, 2018.

- For fiscal year 2017/18, Run 2 journals (sent to Finance from May 5, 2018 to May 9, 2018) will be reviewed, approved and uploaded daily. Transactions that have passed system edits will be updated that night and show up on eReports the following morning.

- Finance reviews payments processed after cutoff to ensure that they are recorded in the proper fiscal year.

- Salary commitments on the Statement of Operations will be cleared by Run 1.

- Purchase order commitments on the Statement of Operations will be cleared by Run 1 for Funds 200 and 300. The commitment can still be viewed by accessing the Outstanding Purchase Order commitments reports in eReports.

- The final reports for Run 2 will be available at Thursday, May 10, 2018.

- Thereafter, Finance will begin reviewing account analysis of the Balance Sheet and Statement of Operations submitted by the Community. They will follow up on any incomplete analysis.

- Year-end reports and account analysis are compiled for the auditors' review by Tuesday, May 22, 2018.

**eReports**

The financial reports for each cost centre are available electronically on a daily basis at the eReports website [www.yorku.ca/ereports](http://www.yorku.ca/ereports). All journals, deposits, invoices, etc., as posted into the financial system (PeopleSoft) during the day are available the next morning on eReports.

If you are not an eReports user, you need a Passport York User ID and access rights to the cost centre(s) you administer. Both can be acquired by emailing your request to askit@yorku.ca. Please note that users who need to have eReports access should
obtain the approval from cost centres’ managers first and send the approval e-mail along with their eReports access requests to askit@yorku.ca.

**Carryforwards (Fund 200)**

A carryforward is the cumulative unspent balance (surplus or deficit) of the unit. Surpluses may be used to offset future deficits (if approved). Deficits must be reduced through the next year’s in-year surplus.

Carryforwards to Fiscal Year 2018 are posted using journals prepared by the Financial Reporting Department in the Comptroller’s Office. They are posted once the year-end entries from the community and Finance are completed. This is expected in June 2018. **Until the Carryforward journals are posted, the opening Carryforwards showing in the May 2018 and June 2018 statements will reflect zero opening positions.**

If you want to know how much is available, the calculation is shown as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carryforward from previous years (April 30, 2018)</td>
<td>$10,000</td>
</tr>
<tr>
<td>Fiscal Year 2018 (2017-2018) In-Year Actual Surplus/Deficit</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>Carryforward into Fiscal Year 2019 (2018-2019)</strong></td>
<td><strong>$12,000</strong></td>
</tr>
</tbody>
</table>

Usually, units carry forward their in-year surplus or deficit. However, certain faculties consolidate their cost centre range into one central cost centre and allocate balances as required during the year. If you have a carryforward balance at the end of the fiscal year and it does not show up in the new fiscal year, please check with your faculty’s Executive or Financial or Budget Officer first before contacting Financial Reporting Department.

**Deadlines and Details**

**Account Analysis**

You are expected to complete an analysis of **all** your balance sheet accounts. This process will be similar to that conducted as at October 31, 2017. On operating statement items, be prepared to explain the nature of the revenues and expenses and year-over-year changes to balances of more than 10% and $100,000.

A request letter will be sent to you in early May 2018 detailing accounts for which you are responsible. You must forward to Financial Reporting by Monday, May 14, 2018, a detailed account analysis of items and/or explanation for year-over-year balance changes of $100,000 and greater.

Individuals should review and reconcile their monthly financial statements to determine if:

- All revenues from fees, grants, contracts and other agreements are recorded. If funding **is due**, but not deposited in the bank by April 30, 2018, the amount due should be set up as an accounts receivable. In addition, any revenue
related to the fiscal year 2019 should be deferred. Please use the following accounts:

- Accounts Receivable 001600 (to book receivables)
- Advance Income General 012000 (to defer general revenue)
- Advance Income Tuition 012300 (to defer tuition revenue)

- All expenses have been recorded. There may be goods and services received for which no invoice has been received from the supplier. These need to be set up as an expense and an accounts payable accrual (refer to Accounts Payable Accruals, and Receipt of Goods and Services Section).

- All corrections have been processed.

Reminder: All receivable and accrual journals should indicate Auto-Reversal in the subject header of the approved journal e-mails sent to Finance Department. This can ensure that these journals will be reversed on May 1, 2018 (Fiscal Year 2019).

Your balance sheet accounts are a good place to start your analysis. Many times receivables are set up at the prior year-end but never reversed. In these cases, once the funds are received they should be applied to the receivable instead of being credited to income, otherwise the unit’s carryforward will be overstated. This should not be a concern if the year-end receivable balance is properly reversed in the new fiscal year.

Another problem comes from keying errors and miscoding of expenses that end up in balance sheet accounts. Again, this misstates the unit’s in-year and carryforward positions at year-end.

**Accounts Payable, Accruals and Receipt of Goods and Services**

All expenses where goods or services have been received prior to May 1, 2018 should be recorded in Fiscal Year 2018. There are two ways to do this:

1. Invoices entered via Accounts Payable
2. Accruals set up via Journal Entries

a) **Goods and services which have been received and invoiced prior to May 1, 2018**

    All invoices dated April 30, 2018 or earlier must be recorded in the Fiscal Year 2018. This can be done through Accounts Payable Department (if the invoice is received by Accounts Payable Department by Thursday, April 26, 2018) or through an accrual (if the invoice is received after Thursday, April 26, 2018)
All invoices for goods and services received prior to May 1, 2018 and received between April 1, 2018 and April 26, 2018 should be sent daily to Accounts Payable Department, with a proper cheque requisition, with the actual date of receipt of goods and/or services clearly marked. **These must be received by Accounts Payable Department by Thursday, April 26, 2018.**

**Note:** For invoices received after Thursday, April 26, 2018, the department should create an accrual journal – see section C below.

b) **Goods and services associated with a general purchase order**

All signed receiving copies of general purchase orders (for goods and services received prior to May 1, 2018) received from April 1, 2018 to April 26, 2018 should be sent daily to Accounts Payable, with the actual date of receipt of goods and/or services clearly marked. **These must be received in Accounts Payable Department by Thursday, April 26, 2018.**

Accounts Payable Department will match the signed receiving copy of the general purchase order with the associated invoice and ensure that the charge is posted in the Fiscal Year 2018. In the event Accounts Payable Department has not as yet received the invoice associated with the particular general purchase order, an accrual will be made by A/P for invoices. **Please note that this accrual only applies to general purchase orders.**

**Note:** For goods received before May 1, 2018 where the receiving copy has not been sent to Finance by April 26, 2018, the department should create an accrual journal – see section C below.

c) **Unbilled goods and services (accruals)**

Reminder: Please contact suppliers for original invoices prior to **Thursday, April 26, 2018.**

Charges for goods and services related to the Fiscal Year 2018 for which an invoice has not been received by the above noted cut-off dates and which are not associated with a general purchase order must be recorded as accruals for the Fiscal Year 2018 by the community. When these invoices are sent to Accounts Payable Department for payment, it must be noted on the invoice whether an accrual has been made.

Accruals are used to expense goods and services received before May 1, 2018, for which no invoice has yet been received. They are set up as a liability in account 010800 Accrued Liabilities with a corresponding expensing of the cost of goods and services. All accrual journals should indicate **Auto-Reversal** in the subject header of the approved journal e-mails sent to Finance Department. This can ensure that these journals will be reversed on May 1, 2018 (Fiscal Year 2019).
d) Sm@rtBuy (accruals)

Normally, all invoices for Sm@rtBuy purchases are sent directly to Finance by the vendor.

For all purchases less than $5,000 made through Sm@rtBuy (i.e. goods ordered through Sm@rtBuy), Finance will ensure that the expense is recorded for the current fiscal year (i.e. Fiscal Year 2018).

For purchases over $5,000, Finance will record the expense only if the receiving function has been completed by the community in Sm@rtBuy by April 30, 2018 (i.e. make sure you receive the goods in Sm@rtBuy).

If the receiving function has not been completed in Sm@rtBuy, Finance will not know that the goods have been received.

Below is a summary of when Accounts Payable Department will make the accrual and when the department should make the accrual:

<table>
<thead>
<tr>
<th>Description</th>
<th>AP will process the invoice for payment</th>
<th>AP will process the accruals</th>
<th>Community will process the accrual</th>
</tr>
</thead>
<tbody>
<tr>
<td>• General Purchase Order (Goods received before May 1, 2018)</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>o AP receives signed PO receiver and invoice by April 26, 2018</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o AP receives signed PO receiver by April 26, 2018</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>o AP receives the supplier invoice by April 26, 2018</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Blanket Purchase Order</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o AP receives signed invoice by April 26, 2018</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o Goods are received before May 1, 2018 but no invoice or invoice not submitted to AP by April 26, 2018</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• No Purchase Order issued</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o AP receives signed invoice on or before April 26, 2018</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o Community receives goods or services before May 1, 2018 but does not process the paper work to AP</td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
New Year Review

Accounts Payable Department will be reviewing invoices received directly from vendors dated April 30, 2018 or earlier but received after this date to ensure that charges are accounted for in the proper fiscal year. In cases where Accounts Payable Department discovers invoices greater than $5,000, which are dated April 30, 2018 or earlier, Accounts Payable Department will be contacting the unit to ensure the charges have been properly accounted for in accordance with the above procedures.

Cash Receipts and Deposits

All monies received up to and including April 30, 2018 must be deposited by Monday, April 30, 2018 to be credited to Fiscal Year 2018. This applies to Canadian funds submitted to the Bank of Montreal using the deposit form as well as US and foreign funds delivered to General Accounting Department by April 30, 2018 for deposits by General Accounting Department. Deposits after this date will be posted in May 2018 (Fiscal Year 2019).

If you have a deposit that relates to Fiscal Year 2018 but that is deposited subsequent to the cut-off, please ensure the amount is recorded as an accounts receivable at year end.

Please contact General Accounting Department regarding cash receipts and deposits.

Deferred Revenue

Revenue received for an event or a course that will take place on or after May 1, 2018 should be classified as deferred revenue. Other examples of items eligible for revenue deferral include unspent external restricted donations and grants. All amounts to be deferred should be removed from the revenue accounts and added to the deferred revenue account (012000 Advance Income General or 012300 Advance Income Tuition, as appropriate). Once the new fiscal year begins at May 1, 2018, the amounts in the deferred revenue accounts should be reversed and transferred back to the revenue accounts.

Deferrals should only be done with Funds 200 & 300 Cost Centres – Finance Department automatically defers unspent revenue in other funds.

The journal entries recording the deferred revenue should indicate Auto-Reversal in the subject header of the approved journal e-mails sent to Finance Department. This can ensure that these journals will be reversed on May 1, 2018 (Fiscal Year 2019).

Inventory

Units that received inventory but have not been billed for it by year-end, must prepare an accrual journal entry (to debit inventory and credit accrued liabilities).
The journal entry along with a supporting list must be received by Finance Department on Monday, April 30, 2018. The listing should include information on the goods, quantity, date received, purchase order or reference number and amount. The accrual should be charged to your department’s cost centre number using account number 010800. The journal entries recording the accruals related to inventory should indicate Auto-Reversal in the subject header of the approved journal e-mails sent to Finance Department. This can ensure that these journals will be reversed on May 1, 2018 (Fiscal Year 2019).

**Prepaid Expenses**

Units that have paid for goods/services not yet received by April 30, 2018, should record the item as a prepaid expense (account 004600).

Prepaid expenses should only be recorded when the university has the right to receive a benefit in the future. The only expenses that should be set up as prepaid expenses will be the ones where payment has been made but the goods or services have not yet been received by the end of Fiscal Year 2018, April 30, 2018.

The accounting standards no longer allow the recording of an asset/prepaid expense of any advertising or promotional activities that have already happened (including mail order catalogues and other similar documents intended to advertise goods, services or events to customers).

In prior years, some units recorded costs incurred for the printing of brochures and for advertising related to courses delivered after year end as a prepaid expense. This practice is no longer allowed. These costs will have to be expensed as incurred.

Examples of what can be considered prepaid expenses include:

- Payments in connection with software and maintenance agreements paid prior to year end, that cover periods in future fiscal years.
- Payments for publications and subscriptions, paid prior to year end, which will be received in future fiscal years.
- Payments for radio or print advertising that will be delivered in the next fiscal year.
- Payments for future insurance coverage.
- Deposits for future services.
- Prepaid postage.

Please review all of these charges. If the amount qualifies as a prepaid expense, units need to prepare a journal entry reversing the expense and debiting the prepaid expense account 004600. The journal entries recording the prepaid expenses should indicate Auto-Reversal in the subject header of the approved journal e-mails sent to Finance Department. This can ensure that these journals will be reversed on May 1, 2018 (Fiscal Year 2019).
Journals – Regular, Cleanup and Uploads

During the year, there is only one cut-off date to get journals in for the month. There is no provision for corrections and adjustments after the cut-off date for that month. They must be posted into the next month. However at year-end, a second run cut-off date exists to accommodate any corrections and adjustments required by the community. **The second run (Run 2), from May 5, 2018 to May 9, 2018, is for significant accruals, set up of receivables, set up of prepaid, deferral of revenue, corrections, and adjustments only.** All entries for the second cut-off should be dated **April 30, 2018** and ‘Old Year’ should be specified on the subject line of the approved journal e-mails sent to Finance Department. The cut-off dates for journals is shown in Appendix I.

Purchasing Card Transactions (PCard)

a) **Purchases up to Friday, April 20, 2018:**

- The journal for PCard purchases posted up to Friday, April 20, 2018 is targeted for posting on Wednesday, April 25, 2018. Therefore, units can expect to see charges in their operating statements by Friday, April 27, 2018.
- Charge codes may be amended on Access OnLine until Tuesday, April 24, 2018 - 9pm.

b) **Purchases from April 21, 2018 to April 30, 2018:**

- Finance will create an accrual in your cost centres for transactions posted between April 21, 2018 and April 30, 2018.
- The data for this journal will be extracted on the morning of Wednesday, May 2, 2018.
- If you would like to amend the charge codes for these purchases (April 21 – April 30, 2018), please do so by the end of May 1, 2018. If the charge code(s) has not been amended, the purchase will be charged to the default cost centres and accounts.

Purchasing Requisitions

Procurement Services will accept purchasing requisitions for the current fiscal year until Friday, April 20, 2018. These requisitions will be processed against the current fiscal year budget allocation provided delivery of goods and services is received by April 30, 2018. Please indicate the date that the goods or service is required on the requisition to expedite the order.

Please do not mail purchasing requisitions; if you feel there is insufficient time to meet the above deadline, you can hand deliver to 4747 Keele Street, Procurement Services, or email to purchase@yorku.ca, or fax to 55630.
Receivables and Billings

a) External billings

Requests for billings to organizations and individuals outside of the University for goods and services rendered in April 2018 must be received by Finance on Friday, April 20, 2018.

b) Internal billings of interdepartmental charges (journal transfers)

Interdepartmental charges are to be raised for all materials supplied and services rendered up to and including April 30, 2018. These charges should be processed well before the year-end, so that the departments being charged are aware of the amounts. Departments that have received the materials and services are required to accept the charges as April 2018 expenses and charge them against the budget funds for the current fiscal year ending April 30, 2018. Journals recording these internal charges must be received by Finance Department on Monday, April 30, 2018.

Travel and Other Advances and Expense Reports

All expense claims that have been submitted via Concur System by the end of April 30, 2018 will be recorded as an expense for Fiscal Year 2018. This expense will be recorded either as a payment or an accrual journal entry by Finance Department.

All paper-based expense claims should be received by Finance by the end of Monday, April 16, 2018. If any paper-based expense claims are submitted after April 16, 2018 to Finance Department, the community is required to prepare accrual journals and request for auto reversal on May 1, 2018 on the subject line of approved journal e-mails.

To ensure all expenses get into the proper fiscal period, expense reports including the clearing of advances should be prepared as soon as the trip has been completed. If travel has been completed and the expense claims have not been submitted (by April 30, 2018 via Concur or April 16, 2018 for paper expense claims), the department should submit an accrual journal for any significant amounts.

April Final Payrolls

The bi-weekly pay ending April 21, 2018 will be posted on or about Thursday, May 3, 2018. The monthly payroll will be posted on Wednesday April 25, 2018.

The bi-weekly pay period ending May 5, 2018 will be posted in May 2018, Fiscal Year 2019.
Finance will create an accrual journal for bi-weekly pay period from April 22, 2018 to April 30, 2018 centrally. If units wish to create an accrual in their own cost centres, please contact Smita Shah at ext. 44701.
Appendix I

York University
Finance Department
Closing Timetable
Fiscal 2018 Year-End Cut Off and Report Publication

The year-end for University operations is April 30, 2018. The cut-off dates for submission to Finance are set out below. Please send items listed below to Finance by the cutoff dates to ensure that they are recorded in Fiscal Year 2018.

<table>
<thead>
<tr>
<th>Procedure</th>
<th>When / Due in Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 2018 final reports available on eReports</td>
<td>Friday, April 6th</td>
</tr>
<tr>
<td>April 2018 reports available on eReports</td>
<td>Monday, April 9th</td>
</tr>
<tr>
<td><strong>April 2018 – Run 1 Close</strong></td>
<td></td>
</tr>
<tr>
<td>Paper-based expense claims submitted to Finance for Fiscal Year 2018</td>
<td>Monday, April 16th</td>
</tr>
<tr>
<td>Purchasing requisitions for orders in Fiscal Year 2018</td>
<td>Friday, April 20th</td>
</tr>
<tr>
<td>External billings (Invoice requisitions)</td>
<td>Friday, April 20th</td>
</tr>
<tr>
<td>Foreign outgoing wires</td>
<td>Friday, April 20th</td>
</tr>
<tr>
<td>Payable invoices including general purchase orders where goods and services have been received</td>
<td>Thursday, April 26th</td>
</tr>
<tr>
<td>Last day for cash receipts to be deposited (for credit to Fiscal Year 2018)</td>
<td>Monday, April 30th</td>
</tr>
<tr>
<td>Expense claims submitted via Concur to be recorded in Fiscal Year 2018</td>
<td>Monday, April 30th</td>
</tr>
<tr>
<td>Electronic upload for credit cards</td>
<td>Tuesday, May 1st</td>
</tr>
<tr>
<td>Budget allocation journals</td>
<td>Monday, April 30th</td>
</tr>
<tr>
<td>Last community journals due in Finance</td>
<td>Monday, April 30th</td>
</tr>
<tr>
<td>April 2018 monthly payroll posted</td>
<td>Wednesday, April 25th</td>
</tr>
<tr>
<td>April bi-weekly payroll ending April 21, 2018</td>
<td>Thursday, May 3th</td>
</tr>
<tr>
<td>April 2018 Run 1 report on web (refreshed daily)</td>
<td>Monday, May 7th</td>
</tr>
<tr>
<td><strong>April 2018 - Run 2 Close (adjustments only)</strong></td>
<td></td>
</tr>
<tr>
<td>Journals for deferral of revenue to the new year, prepaid, receivables, and accruals will be processed daily until May 9, 2018. Otherwise, Finance approval is required.</td>
<td>Wednesday, May 9th</td>
</tr>
<tr>
<td>April 2018 Run 2 final report on web (refreshed daily)</td>
<td>Thursday, May 10th</td>
</tr>
<tr>
<td>Account analysis (all balance sheet accounts and selected income/expense accounts)</td>
<td>Monday, May 14th</td>
</tr>
</tbody>
</table>