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Date: March 24, 2023

To: All Finance Users (FFM's, FFO's, FST's)

Subject: Fiscal Year-End April 30, 2023

The University's fiscal year-end of April 30, 2023 is almost upon us. Enclosed are procedures to follow with critical timelines to ensure that all charges pertaining to the current fiscal year are included in the April 30, 2023 results. Please note that there is no assurance that documents or requests received after the enclosed deadlines will be processed against the current fiscal year.

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The deadlines outlined in this Year-End Memo pertaining to the fiscal year 2022-23 must be respected to ensure accurate reporting. Please make certain that the individual(s) responsible for administering your funds receives a copy of this Memo.

1) MARCH MONTH-END DEADLINES

The MARCH month-end is scheduled to close on **TUESDAY, APRIL 11, 2023**.

- To ensure accurate year-end financial reports, we suggest that you make a first assessment based on your MARCH financial reports to minimize the adjustments required after the year-end close.
- Review all transactions carefully and report all discrepancies to your fund administrator in the appropriate Financial Services office for investigation and correction no later than **4:00PM FRIDAY, APRIL 14, 2023**.
- Notification of any required corrections must be made in writing to your fund administrator by email. To confirm who your fund administrator is, refer to the FTMFUND form in Banner or use the Minerva Financial Statement entitled 'Summary of Free Balances by User'.

2) YEAR-END CONTACT & CUT-OFF DEADLINES

Year-End Contacts:

Marco Ariemma, Interim Assistant Controller - Financial Reporting & Unrestricted Accounting Teams or email marco.ariemma@mcgill.ca

Dara Wall, Senior Finance Officer - Restricted & Endowment Accounting Teams or email dara.wall@mcgill.ca

Year-End Cut-Off Dates:

1st CUT-OFF: FRIDAY, MAY 5, 2023

9 AM

- Posting rights to BANNER removed

12:00PM

- Financial Services rolls the G/L balances and Encumbrances
- Period 12 closes
- Period 14 (accrual period) opens for authorized users

2nd CUT-OFF: FRIDAY, MAY 19, 2023

7:30 AM

- Remove posting rights to Period 14 from authorized users

New Fiscal Year 24 Open:

WEDNESDAY, APRIL 12, 2023 at 9:00 A.M.

3) REQUISITIONS AND PURCHASE ORDERS

Contact: Procurement Services – please submit a service ticket through [JIRA](#)

RECEIVING GOODS IN MMP:

- Please ensure that all goods and services received by April 30, 2023 are received in MMP by **5:00PM FRIDAY MAY 5, 2023**
- It is critical that ONLY those goods which have been physically received by April 30, 2023 are received in MMP. The receiving function in MMP is NOT to be used in anticipation of a good being received.

PURCHASE REQUISITIONS FOR 2022-23:

- Ensure that FY23 purchase requisitions are completed and submitted no later than **5:00PM WEDNESDAY APRIL 26, 2023**.
- Procurement Services will approve all FY23 purchase requisitions by noon **THURSDAY, APRIL 27, 2023**.
- Ensure that FY23 requisitions are approved locally no later than **5:00PM THURSDAY, APRIL 27, 2023**. It is the responsibility of the Requestor to ensure that local approvals are in place in a timely fashion.
- Financial Services will ensure central approval of all FY23 purchase requisitions on or prior to **5:00PM FRIDAY, APRIL 28, 2023**.
- The MMP system will be unavailable from **5:00PM WEDNESDAY, APRIL 26, 2023** and will re-open at **9:00AM MONDAY MAY 1, 2023**.

***** REMINDER:** All **2022-23 Long-Term Purchase Orders** with a unit of measure “YR” will no longer be automatically closed at first cut-off as they will now roll over to the new fiscal year.

OUTSTANDING PURCHASE ORDERS FOR 2022-23 (FY23):

- Review all outstanding purchase orders (i.e. orders placed in 2022-23 but goods not yet received). If the items are no longer required and need to be cancelled, please complete the [PO Cancellation Form](#) on the MMP homepage under Quick Links, no later than **4:00PM FRIDAY, APRIL 21, 2023**. If you have outstanding balances pertaining to your purchase orders where all invoices have been paid and no additional invoices are expected, then you must complete the [PO Liquidation Form](#) no later than **4:30PM TUESDAY, APRIL 11, 2023**. **** This now includes any Long-Term Purchase Order that you no longer wish to keep open.**

3) REQUISITIONS AND PURCHASE ORDERS (CONT'D)

- To help you with your review, you may use the following Banner Form: FGIOENC – Organization Encumbrance List. Warehouse users may view the Crystal Report 'Non-Salary Encumbrance Statement' at the following address:
<http://www.mcgill.ca/financialservices/reporting/miscellaneous/>
- To assist you in reconciling your open PO's a crystal report will be e-mailed to your Faculty/Unit Finance/Budget Officer by **8:00AM WEDNESDAY, APRIL 12, 2023**.

PURCHASE REQUISITIONS FOR 2023-24 (FY24):

- All purchase requisitions created **on or after MAY 1, 2023** will be encumbered to the fiscal year 2023-24. Requestors/Shoppers may choose to prepare MMP carts prior to **MAY 1, 2023**; however, they will need to ensure that the transaction date and delivery date are set for **MAY 1, 2023** or later. These carts must be kept in pending mode in MMP and can only be submitted on or after **MAY 1, 2023**.
- At 1st Cut-Off: All POs with an encumbrance of less than a \$1.00 will be closed and the encumbrance will NOT roll into the new fiscal year. Exceptions apply as follows: POs on Plant Funds, POs with a pending invoice, POs with a Change Order.
- It is important to establish purchase orders for the total amount of your budgeted spending for the entire 12-month fiscal year (if applicable). Increasing the amount of your purchase orders several times throughout the year contravenes the University's signing authority by-laws.
- When establishing Long-Term POs, keep in mind that they are to be created for the contract term (delivery date should be set as contract end date). However, due to budget constraints, requisition amount should be setup for the current fiscal year and the self-service change order process is to be leveraged for the following fiscal years.
- Long-Term Purchase Orders on MMP can only be created for non-catalog vendors or McGill Managed Catalogs. Regular MMP purchase requisitions must be created using the electronic catalogs available on MMP as the goods are required.
- It is always recommended to include your Supplier Customer/Account# in the Vendor Note section, which will help the supplier to match the PO# on invoices for your account.

4) PCARD TRANSACTIONS

Contact:

- Central PCard Administration Team – email pcardadministration@mcgill.ca
- Maria Cristina Romeo, Assistant Supervisor, PCard Compliance
Teams or email maria.romeo@mcgill.ca

PCARD TRANSACTIONS:

- Please note that MOPS is updated daily with the prior day's transactions. For FY23, the last upload to MOPS will be for transactions charged to your Pcard on April 19th or prior.

RECONCILIATION AND APPROVAL DEADLINES:

- The deadline to reconcile **APRIL 1, 2023** to **APRIL 19, 2023** PCard transactions using MOPS is **8:00PM FRIDAY, APRIL 21, 2023**.
- For Research Grants/Contracts (2F/2M fund type) ONLY: If the reconciler is an employee other than the FST Manager, the deadline to approve **APRIL 1, 2023** to **APRIL 19, 2023** P-Card transactions using MOPS is **8:00PM TUESDAY, APRIL 25, 2023**.
- For all other Fund types or for Research Grants/Contracts (2F/2M fund type) reconciled by the FST Manager, the deadline to approve **APRIL 1, 2023** to **APRIL 19, 2023** P-Card transactions using MOPS is **8:00PM THURSDAY, APRIL 27, 2023**.
- Transactions approved on or after **8:00PM THURSDAY, APRIL 27, 2023** will be recorded in Fiscal 2023-24.

5) ACCOUNTS PAYABLE

Contact:

- General Inquiries: [FIS Service Desk Portal](#)
- Accruals & Prepaids: Carmen Barturen, Supervisor - Expense Payment Services Teams or email: carmen.barturen@mcgill.ca

ACCRUALS AND PREPAIDS ON INVOICES ON PO'S AND PAYMENT REQUESTS:

Accruals:

- Prior to second cutoff, **on May 19, 2023**
 - i. For invoices with an invoice date of April 30th or prior, regardless of amount, Accounts Payable **will book ALL accruals** via a Feed **to the respective FOAPAL**.
 - ii. For invoices with an invoice date of May 1st or later, where the goods/services are valued at \$25,000 or greater before taxes, Accounts Payable will review and accrue, if necessary, via a Feed **to the respective FOAPAL**. You may be contacted to validate the date the goods were received or the services were rendered.
 - iii. Accounts Payable will be processing all accruals based on invoices received and processed in Banner.
 - iv. As such, Faculties/departments/units are no longer required to book any accruals.

Prepaids:

- Effective April 1st, 2023, Accounts Payable will review all invoices greater than \$25,000, to assess if they should be reclassified as a Prepaid as at April 30, 2023 and book the corresponding entries.

NOTE:

- If you are in possession of any invoices for goods and/or services received/rendered on or before April 30, 2023, please forward them immediately to Accounts Payable via email to accountspayable@mcgill.ca

PAYMENT REQUESTS:

- Payment requests to be processed in fiscal year 2022-23 must be received in Accounts Payable by **5:00PM THURSDAY, APRIL 6, 2023** via email to paymentrequest@mcgill.ca

ACCOUNTS PAYABLE FEEDS:

- Accounts Payable feeds must be received by Accounts Payable by **2:00PM THURSDAY, APRIL 27, 2023**.
- Transaction date of the feed file must be APRIL 2023

6) STUDENT FINANCIAL AID AND AWARDS PAID FROM BSA

Contact:

- Email student.funding@mcgill.ca for undergraduate and graduate award processing questions

The Scholarships and Student Aid Office uses BSA (Banner Student Aid) for disbursing financial aid and awards to undergraduate and graduate students.

For award payments to be disbursed to the student and charged to your FOAPAL by **FRIDAY, APRIL 28, 2023**, units must submit their requests using the Award Processing Form from the Minerva “FAA Admin” tab by **5:00PM TUESDAY, APRIL 25, 2023**.

7) TRAVEL (ADVANCES AND EXPENSE REPORTS)

Contact:

- General Inquiries – [FIS Service Desk Portal](#)
- Advances and Expense Reports – email traveldeskhelpp.acct@mcgill.ca

ADVANCES AND EXPENSE REPORTS:

- Expense Reports for NON FST's must be received by Financial Services by **5:00PM THURSDAY, APRIL 6, 2023**.
- Expense Reports processed by units with a local FST must be received by Financial Services by **5:00PM THURSDAY, APRIL 13, 2023**.
- For units using the Reviewer function in the Advances and Expense reports Minerva Menu, you must ensure that your request is approved sufficiently in advance so that it is received by the Travel Desk.

8) DEPOSITS (CASH, CHEQUE and CREDIT/DEBIT CARD TRANSACTIONS)

Contact:

- General Inquiries: banking@mcgill.ca
- Michael McKnight, Interim Supervisor, Banking Services – Teams or email mike.mcknight@mcgill.ca
- Cash and cheque deposits made via the Macdonald campus security box (Laird Hall, Room 104) must be done by **12:00PM (noon) MONDAY, APRIL 24, 2023**.
- Cheques sent to Financial Services for deposit and recording in fiscal year 2022-23, must be received by 9:00AM THURSDAY APRIL 27, 2023.
- Departments that deposit cash/cheques directly at the bank must do so by **the closing time of the bank branch, which (in most cases) is 5:00PM on FRIDAY APRIL 28, 2023**.

8) DEPOSITS (CASH, CHEQUE and CREDIT/DEBIT CARD TRANSACTIONS) CONTD

- **For all deposits:**
 - One of the following on-line Banner forms must be completed:
FGADCSR: Deposit form for Canadian currency (generates “H” documents)
FGAJVCD: Cash Receipt form for U.S. currency with no taxes (generates “J” documents).
 - Departments which are assigned bank deposit slips must complete their documents with the appropriate deposit slip number. Departments which do not have assigned bank deposit slips, must leave the “H” or “J” documents with a status of “in process” so a deposit slip number can be entered by Financial Services.
 - Departments accepting credit/debit cards must ensure their fiscal year 2022-23 sales are booked in fiscal 2022-23.

9) PAYROLL

Contact: Academic Administrative HR Service Portal -
<https://hrservicedesk.mcgill.ca/servicedesk/customer/portal/1>

Bi-Weekly Hourly Payroll

- The last opportunity to enter time and/or process one-time payments and have the business processes approved and completed on the Hourly Payroll for the 2022 - 23 fiscal year is **WEDNESDAY, APRIL 19, 2023 at midnight** for the pay-period ending **APRIL 15, 2023**, with a pay date of **APRIL 27, 2023**.

Bi-Weekly Salaried Payroll

- The last opportunity to enter time and/or process one-time payments and have the business processes approved and completed on the salaried Payroll for the 2022 - 23 fiscal year is **THURSDAY, APRIL 13, 2023 at midnight** for the pay-period ending **APRIL 22, 2023**, with a pay date of **APRIL 21, 2023**.

Payroll Accruals:

- The table below indicates the bi-weekly pays paid in May for work performed in April and May. A payroll accrual is required for the work performed during April. The accrual will be booked by Enterprise Application Services (EAS, formerly ISR) via a Feed **to the respective FOAPAL before first cutoff**.

PAY TYPE	PAY REF	PAY PERIOD	PAY DATE	PAY PERIOD ACCRUED FOR	ACCRUAL IN FY23	PAY USED TO CALCULATE FORWARD ACCRUAL
Salaried	B0-09	APRIL 23-MAY 6	MAY 5	APRIL 23-APRIL 30	50%	B0-09
Hourly	B2-10	APRIL 16-APRIL 29	MAY 11	APRIL 16-APRIL 30	100%	B2-09

Should you have any questions about the payroll accruals, please contact Marco Ariemma through Teams or at marco.ariemma@mcgill.ca

10) ADJUSTMENTS ON PAST PAYROLL TRANSACTIONS

Contact: FADM (All non 1A or 1B funds) or BADM (1A and 1B funds)

- The deadline for submitting adjustments on past payroll transactions is **5:00PM THURSDAY, APRIL 13, 2023**.
- Adjustments on past payroll transactions submitted after the deadline risk not being approved before year-end

11) ACCOUNTS RECEIVABLE – STUDENT AND FINANCE

Contact: Student Accounts Receivable

Mary Jo McCullogh, Director, Student Accounts –
Teams or email mary.mccullogh@mcgill.ca

Contact: Finance Accounts Receivable

Peter Guertin, Interim Associate Director, Transaction Services –
Teams or email peter.guertin@mcgill.ca

- All departments who have online access to Banner Accounts Receivable forms should complete their sessions by **4:30PM FRIDAY, APRIL 28, 2023**. Accounts Receivable will finalize and close all sessions after that time so that transactions are reflected on the finance ledgers that night.
- Do not open a new session until **8:00AM MONDAY, MAY 1, 2023**.
- For departments that utilize the Finance Accounts Receivable "Request for Invoice" on the WEB, submit all requests by **12:00PM, FRIDAY, APRIL 21, 2023**.
- All departments who submit feeds to:
 - Finance Accounts Receivable must submit them by **5:00PM FRIDAY, APRIL 21, 2023**.
 - Student Accounts Receivable must submit them by **5:00PM WEDNESDAY, APRIL 26, 2023**

12) GENERAL LEDGER FEEDS

Contact: Feeds – Email feeds-gl.acct@mcgill.ca

- The deadline for submission of all Finance feeds to be posted in fiscal year 2022-23, except for feeds submitted to Accounts Receivable and Accounts Payable, is **3:00 PM WEDNESDAY, MAY 3rd, 2023**. Any feeds received after this time will be posted in FY23.
- To allow for a sufficient turn-around time to correct the errors in any rejected feeds and re-submit the data, please submit your feeds in advance of the aforementioned deadline.

13) ONLINE IDC'S AND JOURNALS

Contact: Fund Administrator

- All IDC's and Journal Entries created online (FGAJVCQ, journal type IDC / JE) must be completed by **5:00PM FRIDAY, APRIL 28, 2023**. It is the responsibility of the Requestor to ensure that local approvals are in place in a timely fashion.
- All incomplete entries created online such as IDC's and Journal Entries (FGAJVCQ, journal type IDC / JE) for fiscal year 2022-23 will be deleted on **FRIDAY MAY 26, 2023 12:00PM**. Should you have any questions, please contact your fund administrator.

14) BUDGET ADJUSTMENTS

Contact: Melanie Pepin, Budget Manager, Analysis, Planning and Budget Teams or email melanie.pepin@mcgill.ca

- This deadline applies only to Operating/1A University Allocation and Operating/1B Self-financing funds.
 - The deadline for permanent budget adjustments was **JANUARY 31, 2023**.
 - Ensure that all banner and webform budget adjustments (temporary only) are completed by **5:00PM FRIDAY, APRIL 28, 2023** as no further extension is possible.
- Documents initiated but not completed by this deadline will be deleted.

15) RESEARCH SUPPORT FUND (RSF)

Contact: Pik Chuan Chin, Finance Officer, Office of the Controller
Teams or email pik.chin@mcgill.ca

The RSF assists McGill and other Canadian universities and their affiliated research hospitals with the expenses associated with managing the research funded by the 3 federal research granting agencies. The 5 eligible expenditure categories for the RSF program are:

- Research Facilities
- Research Resources
- Regulatory Requirements & Accreditation
- Intellectual Property and Knowledge Mobilization
- Management and Administration

As McGill is required to submit an annual outcomes report to the federal government by September 30, 2023, the quantitative summaries must be submitted to Pik via email no later than **FRIDAY JUNE 16th, 2023**. A separate memo will be circulated mid April addressing this.

16) ENDOWMENTS

Contact: Dara Wall, Senior Finance Officer, Office of the Controller,
Teams or email dara.wall@mcgill.ca

The decision to carryforward endowment income and not capitalize income must be made on an annual basis. The memo with instructions on requesting endowment carryforwards was sent out on MARCH 6, 2023.

Run the Endowment Monitoring report found on the Financial Services website (<https://www.mcgill.ca/financialservices/reporting/endow>) in order to view the “Available Balance Remaining” for spendable income funds.

The deadline to let Endowment Accounting know which spendable income funds you do **NOT** want to be capped with **justification** was 5:00PM **THURSDAY, MARCH 23, 2023**

The Director, Resource Allocation will respond to all Faculty/Unit requests by **WEDNESDAY APRIL 26, 2023**.

The MIP rate for FY24 is \$16.58 per unit.

17) VARIANCE ANALYSIS

Contact: Marco Ariemma, Interim Assistant Controller - Financial Reporting and
Unrestricted Accounting
Teams or email marco.ariemma@mcgill.ca

Run the Variance Analysis reports available on the FS website (see link below) and submit your reports **by 5:00PM ON TUESDAY, MAY 23, 2023** to Pik Chuan Chin.

More details to follow at the year-end information session and in the presentation.
<http://www.mcgill.ca/financialservices/reporting/yearendvariances>

18) EQUIPMENT LEASES

Contact: Luana Sorella, Director, FSFM
Teams or email luana.sorella@mcgill.ca

The University is required to report and disclose capital and operating leases separately. If your unit has entered into an agreement to use equipment for a specified period of time in return for rent, regardless of funds charged, provide the following information to Luana Sorella by **5:00PM FRIDAY, APRIL 21, 2023**.

- A copy of the lease agreement
- The fund charged for the lease payments
- A description of the equipment leased
- The start date, duration, and payment terms of the lease
- If the lease transfers substantially all the benefits and risks incident to ownership of property to the lessee

19) FUND AND ORG TYPE CHANGES & BUDGET CARRY FORWARD

Contact prior to April 30, 2023:

Melanie Pepin, Manager Budget, Analysis, Planning and Budget
Teams or email melanie.pepin@mcgill.ca

Contact as of April 30, 2023:

Anne Brennan, Financial Data Analyst, Financial Services
Teams or email anne.brennan@mcgill.ca

Please refrain from processing the following changes **effective February 7th until June 4th, 2023:**

1. Fund type changes
 - a. Fund type changes affect the budget carry forward roll
2. Org code changes on 1A and 1B Fund types and 9A (Capital Grants) with a predecessor of 9001
 - a. Org code changes also affect the budget carry forward roll (June 4, 2023)
3. Closure of funds during the above mentioned period

APRIL 2023				
Mon	Tue	Wed	Thurs	Fri
3	4	5	6	7 GOOD FRIDAY Statutory Holiday
10 EASTER MONDAY Statutory Holiday	11 4:30pm: PO Liquidation request Form for liquidation of encumbrances 5:00pm: MARCH close	12 8:00am: Open POs reports e-mailed 9:00am: Fiscal 2024 OPENS	13 5:00pm: Expense reports for FST enabled units 5:00pm: Submit adjustments on past payroll transactions 12 midnight: Enter time for Bi-Weekly Salary payroll for pay period ending April 22, 2023 to be paid on April 21, 2023	14 4:00pm: Notify FS re: financial discrepancies
17	18	19 12 midnight: Enter time for Bi-Weekly Hourly payroll for pay period ending April 15, 2023 to be paid on April 27, 2023	20	21 12:00pm: Submit Finance AR Request for Invoice on WEB 4:00pm: Notify Procurement Services to cancel PRs & POs 5:00pm: Submit Finance AR feeds 5:00pm: Submit details of equipment leases 8:00pm: Reconciliation of Pcard Transactions
24 12:00pm: Cash & cheque deposits made via Macdonald campus security box	25 5:00pm: Minerva Award Processing Form for BSA payments 8:00pm: Approval of Pcard transactions using MOPS for Research Grants/Contracts for 2F/2M fund types if the reconciler is not a FST Manager	26 5:00pm: Complete & Submit FY23 PRs 5:00pm: MMP System unavailable until 9:00am May 1 st 5:00pm: Submit Student AR feeds 5:00pm: Response from Director, Resource Allocations on Endowment carryforward requests	27 9:00am: Cheques received by FS for deposit 12:00pm: Procurement approval of FY23 PR's 2:00pm: Submit AP Feeds 5:00pm: FY23 PR's local approval 8:00pm: Approval of PCard transactions using MOPS for <u>Non-Research Grants/Contracts</u> (ALL fund types except 2F/2M) and for 2F/2M fund types if the Reconciler is a FST Manager	28 4:30pm: Complete online Banner AR forms 5:00pm: Cash/cheque deposits directly at bank 5:00pm: Central approval of FY23 PR's 5:00pm: Complete online IDC & Journals 5:00pm: Complete budget adjustments

ACRONYMS: FS: Financial Services, AR: Accounts Receivable, AP: Accounts Payable, PR: Purchase Requisition, PO: Purchase Order, RSF: Research Support Fund

		MAY 2023			
Mon	Tue	Wed	Thurs	Fri	
1 8:00am: Open online Banner AR forms 9:00am: MMP re-opens	2	3 3:00pm: Submit FY23 GL Feeds	4	5 9:00 AM 1st CUT-OFF FISCAL 2023 9:00am: Posting rights to BANNER removed 5:00pm: Goods/services received prior to April 30, 2023 to be physically received in MMP	
8	9	10	11	12	
15	16	17	18	19 7:30 AM 2nd CUT-OFF FISCAL 2023	
22 VICTORIA DAY Statutory Holiday	23 5:00 pm: Variance analysis reports due	24	25	26 12:00pm: All FY23 incomplete documents will be deleted	
		JUNE 2023			
Mon	Tue	Wed	Thurs	Fri	
29	30	31	1	2 FINAL CUT-OFF FISCAL 2023 (BCF roll on June 3, 2023 and Fund type/Org changes permitted)	
5	6	7	8	9	
12	13	14	15	16 5:00pm: Deadline to submit RSF	

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