

IMPORTANT THINGS TO REMEMBER:

- 1). Expenses are to be charged in the fiscal year in which the goods or services are received.
- 2). Purchase requisitions and purchase orders are encumbered in the year the delivery date falls.
- 3). The posting date on goods receipts and invoice receipts determines which fiscal year the expense is charged.
- 4). The invoice receipt (IR) entered by A/P MUST be in the same fiscal year as the goods receipt (GR).
- 5). July 31, 2018 will be the last day that transactions in the MM/AP modules can be entered using a June 2018 posting date. However, the cutoff for posting expenses has been set at Friday, July 20 unless the invoice is material (this will be determined by Deb Newman).
- 6). Per Budget Office, FY 17/18 open commitments for PRs, POs, and FRs, along with their related budgets, will carryforward into new FY 18/19 starting July 21-22, 2018. The process may take up to a week to complete (the jobs are submitted to Vartan Way and start after 5:00 pm. Run time may vary depending on file size).

MIGO/MIRO Transactions Prior to Open Commitments Being Carried Forward (July 21-22)

Scenario 1: Goods Receipt/Invoice Receipt for Items Received in SAP by Receiving Department

NOTE: For scenario 1, the GR posts the expense to the budget and general ledger.

Date Good/Service Received	Year of PO (determined by Delivery Date)	GR Posting Date (Receiving)	IR Posting Date (A/P)-MIRO
Before or on 6/30/18	FY 17/18-Delivery Date Prior to 7/1/18	Date actually received or 6/30/18, if input after 6/30/18 This should be done prior to carryforward of FY 17/18 open commitments to avoid extra work for Budget Office.	Date actually received or 6/30/18, if input after 6/30/18 ***Very important that A/P enters the same posting date for IR as was entered for GR.***
After 6/30/18	FY 17/18-Delivery Date Prior to 7/1/18	The date actually received (7/2018 or 8/2018). However the GR date can only be input after the open 17/18 purchase orders are carried forward (July 21-22). If payment is due prior to carryforward, A/P will work with Receiving to notify Budget of single PO carryforward.	7/2018 or 8/2018 after the open 17/18 purchase orders are carried forward (July 21-22), if PO was not carried forward early due to payment terms. ***Very important that A/P enters the same posting date for IR as was entered for GR.***
Before or on 6/30/18	FY 18/19-Delivery Date 7/1/18 or After	Date actually received or 6/30/18, if input after 6/30/18 <i>NOTE: This expense must be recorded in FY 17/18 because this is when the goods/services were received. The cost center must use FY 17/18 budget to cover this expense. If this expense puts the FY 17/18 department operating budget in a deficit position, the responsible budget holder will be required to transfer FY 17/18 budget funds from another funds center to cover the deficit prior to the budget rolling forward to FY 18/19.</i>	Date actually received or 6/30/18, if input after 6/30/18 ***Very important that A/P enters the same posting date for IR as was entered for GR.***
After 6/30/18	FY 18/19-Delivery Date 7/1/18 or After	7/2018	7/2018 ***Very important that A/P enters the same posting date for IR as was entered for GR.***

Scenario 2: Invoice Receipt for Purchase Orders that do not Require a Three Way Match (no Goods Receipt)

Example - services and items that Purchasing knows won't be coming through Receiving

or

Scenario 3: Purchase Orders where GR is Subsequently Unchecked

Example - item is received by department

NOTE: For scenarios 2 & 3, the IR posts the expense to the budget and general ledger.

Date Good/Service Received	Year of PO (determined by Delivery Date)	GR Posting Date (Receiving)	IR Posting Date (A/P)-MIRO
Before or on 6/30/18	FY 17/18-Delivery Date Prior to 7/1/18	N/A	Date good/service actually received or 6/30/18, if input after 6/30/18 (This should be done prior to carry forward of FY 17/18 open commitments to avoid extra work for Budget Office).
After 6/30/18	FY 17/18-Delivery Date Prior to 7/1/18	N/A	7/2018 or 8/2018 after the open 17/18 purchase orders are carried forward (July 21-22), if PO was not carried forward early due to payment terms. If payment is due prior to carryforward, A/P will notify Budget of single PO carryforward.
Before or on 6/30/18	FY 18/19-Delivery Date 7/1/18 or After	N/A	Date good/service actually received or 6/30/18, if input after 6/30/18 <i>NOTE: This expense must be recorded in FY 17/18 because this is when the goods/services were received. The cost center must use FY 17/18 budget to cover this expense. If this expense puts the FY 17/18 department operating budget in a deficit position, the responsible budget holder will be required to transfer FY 17/18 budget funds from another funds center to cover the deficit prior to the budget rolling forward to FY 18/19.</i>
After 6/30/18	FY 18/19-Delivery Date 7/1/18 or After	N/A	7/2018

If you need to post a goods receipt (scenario 1) or an invoice receipt (scenario 2 & 3) to the 18/19 fiscal year before the open 17/18 purchase orders are carried forward to the 18/19 fiscal year (July 21-22), you will need to contact the Budget Office, via e-mail, with the PO number so they can carryforward the PO to the 18/19 fiscal year.

FB60 Transactions (Travel, Food Requests, Misc. Requests, Etc.) Prior to Open Commitments Being Carried Forward (July 21-22)

When direct charges (with or without a funds reservation) are paid using the FB60 transaction after 6/30/18, the A/P staff must review the invoice to determine which fiscal year should be properly charged. If the goods/services were received prior to 7/1/18, the A/P staff should enter a posting date of 6/30/18. If the goods/services were received after 6/30/18, the posting date should be the date the invoice is entered. This process should continue until 7/20/18, after which no backdating of the posting date should occur without the approval of Deb Newman.

Date Good/Service Received	Year of Funds Reservation	IR Posting Date (A/P)-FB60
Before or on 6/30/18	FY 17/18, if used	Date invoice processed or 6/30/18, if processed after 6/30/18
After 6/30/18	FY 17/18, if used	7/2018 or 8/2018 after the open 17/18 funds reservations are carried forward (July 21-22), if funds reservation not carried forward early due to payment terms. If payment is due prior to carryforward, A/P will notify Budget of single funds reservation carryforward.
Before or on 6/30/18	FY 18/19, if used	Date invoice processed or 6/30/18, if input after 6/30/18 <i>NOTE: This expense must be recorded in FY 17/18 because this is when the goods/services were received. The cost center must use FY 17/18 budget to cover this expense. If this expense puts the FY 17/18 department operating budget in a deficit position, the responsible budget holder will be required to transfer FY 17/18 budget funds from another funds center to cover the deficit prior to the budget rolling forward to FY 18/19.</i>
After 6/30/18	FY 18/19, if used	7/2018

If you need to post an invoice receipt to the 18/19 fiscal year before the open 17/18 funds reservations are carried forward to the 18/19 fiscal year (July 21-22), you will need to contact the Budget Office, via e-mail, with the funds reservation number so they can carry forward the funds reservation forward to the 18/19 fiscal year.

MIGO/MIRO Transactions After Open Commitments Are Carried Forward (Starting July 23):

- 1). If you determine that you need to post to the prior year because the goods/services were actually received prior to 7/1/18, please forward invoice to Deb Newman who will determine if expense is material. If deemed material, a journal entry will be posted to accrue the expense in FY 2018.
- 2). Goods receipts and invoice receipts for goods/services received after 6/30/18 can be entered any time after July 23 using a 7/1/18 or later posting date. Since open commitments have been carried forward, it does not matter what the delivery date is on the purchase order.

FB60 Transactions (Travel, Food Requests, Misc. Requests, Etc.) After Open Commitments Are Carried Forward (Starting July 23):

- 1). Direct charges using the FB60 transaction can be entered at any time.
- 2). If you determine that you need to post to the prior year because the goods/services were actually received prior to 7/1/18, please forward invoice to Deb Newman who will determine if expense is material. If deemed material, a journal entry will be posted to accrue the expense in FY 2018.