

TO: Fiscal Officers, Department Managers, and Administrators

FROM: Michael Barrett, Director of Financial Reporting

DATE: May 7, 2025

SUBJ.: Fiscal Year Close - June 30, 2025

The following schedule for closing the accounting records for the fiscal year ending June 30, 2025, (FY2025) establishes appropriate procedures and deadlines for the processing of accounting transactions. These deadlines must be met for the transactions to be properly recorded in FY2025 (as appropriate) and for Dartmouth's financial statements to be presented completely and accurately. **Finance Centers may have earlier deadlines than those described here.** These deadlines allow them to complete processing and meet the institutional schedule. Those dates will be communicated directly by the Finance Centers.

Please be sure to first contact your Fiscal Officer or Finance Center if you have questions regarding specific deadline dates or yearend instructions or need assistance completing year end tasks for your area.

General questions concerning the fiscal year end close should be directed to Michael Barrett, Director of Financial Reporting ([michael.p.barrett@dartmouth.edu](mailto:michael.p.barrett@dartmouth.edu)), in the Controller's Office. Thank you in advance for your cooperation!

## INDEX TO FISCAL 2025 (FY2025) CLOSING SCHEDULE

1.	IMPORTANT DATES FOR FY2025 CLOSE .....	Page 3
2.	<a href="#"><u>PAYROLL</u></a> .....	Page 5
3.	<a href="#"><u>ENDOWMENT DISTRIBUTION</u></a> .....	Page 5
4.	<a href="#"><u>GIFT RECORDING</u></a> .....	Page 5
5.	<a href="#"><u>MANUAL JOURNAL ENTRIES</u></a> .....	Page 5
6.	<a href="#"><u>CASH RECEIPTS AND CHECKS FOR DEPOSIT</u></a> .....	Page 6
7.	<a href="#"><u>ACCOUNTS PAYABLE</u></a> .....	Page 6
8.	<a href="#"><u>CASH ADVANCE SETTLEMENTS</u></a> .....	Page 7
9.	<a href="#"><u>P-CARD TRANSACTIONS</u></a> .....	Page 7
10.	<a href="#"><u>BUSINESS EXPENSE REIMBUSREMENT</u></a> .....	Page 7
11.	<a href="#"><u>FOM WORK ORDER SYSTEM (FAMIS SYSTEM)</u></a> .....	Page 7
12.	<a href="#"><u>PROCUREMENT / ePROCUREMENT TRANSACTIONS</u></a> .....	Page 8
13.	<a href="#"><u>INVENTORY TRANSACTIONS</u></a> .....	Page 8
14.	<a href="#"><u>ACCOUNTS RECEIVABLE</u></a> .....	Page 8
15.	<a href="#"><u>DEPARTMENTAL REVENUE</u></a> .....	Page 8
16.	<a href="#"><u>PREPAID AND ACCRUED EXPENSES AND DEFERRED INCOME</u></a> .....	Page 8
17.	<a href="#"><u>TRANSFERS AND TRANSACTING WITH RESTRICTED FUNDINGS</u></a> .....	Page 9
18.	<a href="#"><u>IRA DATA WAREHOUSE REPORTS</u></a> .....	Page 9
19.	<a href="#"><u>ePBCS REPORTS</u></a> .....	Page 10
20.	<a href="#"><u>SPONSORED PROJECTS (GRANTS &amp; CONTRACTS) EXPENSES</u></a> .....	Page 10
21.	<a href="#"><u>LISTING (BY SOURCE) OF LAST DATE OF POSTING TO GL FOR FY2025</u></a> .....	Page 11

## 1. IMPORTANT DATES FOR FY2025 CLOSE

<u>Date</u>	<u>Description</u>	<u>Responsibility</u>	<u>Deadline</u>
<b>TUE, June 17</b>	• Post final monthly Endowment Distribution for June	Institutional Accounting	5:00pm
<b>THUR, June 19</b>	• Final FY2025 posting of Biweekly Labor Distributions and Payroll Liabilities to GL and OGA for period ended June 14, 2025	Payroll	5:00pm
<b>THUR, June 26</b>	• Post June Recurring Journals	Financial Reporting	5:00pm
	• Final FY2025 posting of Monthly Labor Distributions and Payroll Liabilities to GL and OGA	Payroll	5:00pm
	• Final FY2025 posting of Student Labor Distributions and Payroll Liabilities to GL and OGA for period ended June 22, 2025	Payroll	5:00pm
<b>FRI, June 27</b>	• Post accrual for bi-weekly unpaid wages and fringes for June 30 to GL	Payroll	5:00pm
<b>MON, June 30</b>	• IRA Data Warehouse includes June 27 transactions; Reports can be generated		
	• Cutoff for June 2025 billing information to Campus Billing and DartCard Services (Accounts Receivable) -electronic -all other input	Departments Departments	3:00pm Noon
	• Cutoff for FY2025 iProcurement transactions	Departments/Finance Centers	5:00pm
	• Final FY2025 posting of Real Estate Office rent transactions	Real Estate Office	5:00pm
	• Cutoff for FY2025 Inventory (Cost Management) transactions	Departments/Finance Centers	5:00pm
	• Final FY2025 posting of Banner transactions	Campus Billing and DartCard Svcs	5:00pm
	• Final FY2025 posting of bank transactions for June 30	Institutional Accounting	5:00pm
	• Labor Distribution Encumbrances brought to zero	Payroll	5:00pm
<b>THUR, July 3</b>	• Receipt of all FY2025 Accounts Payable Invoices, Requests for Payment and Miscellaneous Income Payment Vouchers to be included in First Close must be received by the Finance Centers or Accounts Payable Department	Departments	Noon
	• Manual WebADI Journal Entries for First June close uploaded	Departments	Noon
	• Final FY2025 posting of Student Labor Distributions and Payroll Liabilities for the period ended June 30, 2025 to GL and OGA	Payroll	5:00pm
	• Final FY2025 posting of gifts from Advance (except Annual Funds)	Advancement	6:00pm
	• Final FY2025 posting of UBS (utilities billing) transactions		4:00pm
	• Final FY2025 posting of Planon Facilities Work Order System		6:00pm
	• Post Mass Allocations. (Includes final CLP)	Financial Reporting	4:00pm
	• <b>FIRST CLOSE Completed</b>		
<b>FRI, July 4</b>	• Observance of 4th of July Holiday		
<b>WED, July 9</b>	• Deadline for annual gifts to Gift Recording Office	Advancement	9:00am
	• Final FY2025 SPUD journals (cost transfers, etc.)		Noon
	• Final FY2025 OGA Close		4:15pm
	• Final FY2025 posting of annual gifts from Advance	Advancement	6:00pm
	• Final FY2025 posting of satellite and subsystems not already specified above		6:00pm

<b>THUR, July 10</b>	<ul style="list-style-type: none"> <li>• Last day departmental staff may upload WebADI Journal Entries. If using Finance Center please coordinate timing with them to enable posting to GL by this date.</li> </ul>	Noon
<b>FRI, July 11</b>	<ul style="list-style-type: none"> <li>• Reverse July 3 Mass Allocations (except CLP)</li> <li>• Final FY2025 posting of Mass Allocations</li> <li>• Manual WebADI Journal Entries for Second Close uploaded</li> <li>• <b>SECOND CLOSE Completed</b></li> </ul>	Financial Reporting 5:00pm Financial Reporting 5:00pm Fiscal Officers & designates Noon
<b>SAT, July 12</b>	<ul style="list-style-type: none"> <li>• FY2026 opened in General Ledger</li> <li>• FY2026 transactions (July 1 to July 11) from satellites/subsystems and Oracle financial modules posted to GL.</li> <li>• FY2026 Manual entries and reversing entries posted.</li> </ul>	
<b>MON, July 14</b>	<ul style="list-style-type: none"> <li>• FY2025 Manual WebADI Journal Entries by Fiscal Officers Only</li> <li>• IRA Data Warehouse Second Close Reports available</li> <li>• FY2026 nightly posting of satellite and subsystem feeds begins</li> <li>• Jun-24 period closed at 5 pm. (Beginning 7/11, WebADI journal entries for FY24 can only be uploaded during business hours (M-F, 8:30 am – 5 pm)</li> </ul>	Fiscal Officers & designates 5:00pm Financial Reporting 5:00pm
<b>July 15-17</b>	<ul style="list-style-type: none"> <li>• FY2025: Divisional Funding and Controller's Office Manual Journal Entries only</li> </ul>	5:00pm
<b>FRI, July 18</b>	<ul style="list-style-type: none"> <li>• FY2025: Last day for Divisional Funding Manual Journal Entries by Fiscal Officers Only</li> <li>• <b>FINAL FY2025 CLOSE</b></li> </ul>	Noon

## 2. PAYROLL

The following payrolls will be included with the **First Close** (July 3, 2025):

- monthly staff payroll paid on July 1, 2025 (for the period ended June 30, 2025)
- biweekly payroll paid on June 20, 2025 (for the period ended June 14, 2025)
- biweekly payroll paid on July 4, 2025 (for the period ending June 28, 2025)
- student payroll paid on June 27, 2025 (for the period ending June 21, 2025)

It is extremely important that all FY2025 payroll corrections and transfers be processed as early as possible during the month of June. **Please check with your Finance Center for deadlines to submit wage transfers to be posted to the GL for FY2025.**

## 3. ENDOWMENT DISTRIBUTION

The FINAL monthly endowment distribution for June will be posted to the GL no later than Tuesday, June 17, 2025. The distribution amounts will be included in IRA reports on Wednesday, June 18, 2025.

Please contact Michael Barrett via e-mail if you have any questions regarding the endowment distribution.

## 4. GIFT RECORDING

Gifts dated and postmarked by June 30, 2025, or prior will be posted to the GL if the gifts are received and processed by the Gift Recording Office as follows:

- All gifts prior to the first close on Thursday, July 3, 2025
- Annual fund gifts intended for FY2025 will continue to be processed through Wednesday, July 9. Receiving offices must deliver all annual fund checks to Gift Recording by 9:00 am on Wednesday, July 9, for them to be included in the final deposit, entered in Advance, and included in FY2025 reports.

If you have any questions about processing specific gifts, please contact the Gift Recording Office at 646-0098 or [Gift.Recording.Office@Dartmouth.edu](mailto:Gift.Recording.Office@Dartmouth.edu).

## 5. MANUAL WebADI JOURNAL ENTRIES

The Controller's Office will maintain both FY2025 and FY2026 accounting records during the month of July. Departments are responsible for reviewing their GL and PTAE0 strings to ensure that all FY2025 transactions have been recorded properly.

- **Thursday, July 3, 2025 - FIRST CLOSE** - All manual WebADI journal entries must be uploaded by **12 noon** to ensure adequate time for review and posting. Every effort should be made to include as many transactions as possible in the first FY2025 close.
- **Thursday, July 10, 2025** - Last day for department journals, must be uploaded by **12 noon**.
- **Friday, July 11, 2025 - SECOND CLOSE** - All manual journal entries from Fiscal Officers and Finance Centers Only must be uploaded by **12 noon** to ensure adequate time for review and posting. No journal entries affecting other departments or the professional schools should be submitted after the Second Close. Any journal entries that need to be posted after this time will need to be discussed with the appropriate Fiscal Officer for their approval and uploaded to the GL by the Fiscal Officer or their designate only.
- Beginning July 14, WebADI entries for FY2025 can only be uploaded during business hours (M-F, 8:30 am – 5 pm).
- **July 14-16, 2025** - Open for Manual Journal Entries by Fiscal Officers and designates only
- **Thursday, July 17, 2025** - Manual journal entries from Fiscal Officers and designates for funding entries (transfers) only
- **Friday, July 18, 2025 - FINAL CLOSE** - - LAST day for manual journal entries from **Fiscal Officers and designates** for funding entries (transfers) only. All journal entries must be uploaded by **12 Noon**.

*Manual journal entries uploaded during the year end close will be reviewed prior to being posted to the GL. Please be aware that if your manual journal entry triggers question(s) you must be available to answer the question(s) so that your journal can be posted. Any journal entries with questions resolved by 4:00 p.m. will be posted that day.*

## 6. DEPOSITS

**Please note, the Cashier's Office is no longer accepting cash. Money orders can be left in the Cashier's Office drop slot.**

### DEPOSITS

All deposits made after June 30, 2025, will be posted to FY2026 through either the CASHIERING\_DC or Cash Management sources. If deposits made in FY2026 are for FY2025 revenue, departments are responsible for processing manual journal entries to post revenue and A/R in FY2025 as indicated in section 15 DEPARTMENTAL REVENUE below.

**Direct Depositors** must adhere to these same policies for deposits for June revenue posted in July.

**Credit Card Deposits** must adhere to these same policies for deposits for June revenue posted in July.

**Departments with cash clearing accounts** must distribute the deposits and bring the balance of their cash clearing account to zero as of June 30, 2025. These manual journal entries must be uploaded to the GL by Thursday, July 10.

**Please note:** See #9, Business Expense Reimbursement Forms and Payables Advances Settlement for additional information.

## 7. ACCOUNTS PAYABLE

It is extremely important that accounts payable documents are submitted in a timely manner for processing and that payments are reflected in the appropriate fiscal year. *Only OnBase Payment Request eforms for materials received or services rendered on or before June 30, 2025, can be treated as FY2025 expenses.* If you have received goods or services during FY2025 but have not received the invoice by mid-June, you should contact the vendor as soon as possible and have the invoice sent to [invoice@dartmouth.edu](mailto:invoice@dartmouth.edu) for review and approval so that these invoices may be processed in a timely manner and recorded in the proper fiscal year.

*The Finance Centers will process June (FY2025) invoices from July 1 through July 9, 2025. Invoices should be marked clearly with FY2025 or FY2026 based on when goods were received, or services rendered.*

**All FY2025 payment requests must be received in the Finance Center by Noon, Wednesday, July 2, 2025 to be included in the Second Close.**

*If you have questions concerning Accounts Payable dates or other information, please contact your Finance Center.*

*\*REMEMBER\* - goods and services received after June 30, 2025, are FY2026 expenses.*

**Please note that non-resident payment requests and wire requests require additional processing time. It is the responsibility of the department submitting the payment request to allow for sufficient time to process the request and respond to questions.**

## 8. PAYABLES ADVANCE SETTLEMENTS

Fiscal Officers and the appropriate administrators should ensure that all payable advances for FY2025 business expenses are settled by Noon on June 26, 2025. If settling by Check, the Check and a Misc Receipt must be at the Cashiers Office no later than Noon on Monday, June 30, 2025. If settling by Credit Card, the deadline is Thursday, June 26, 2025. Refer to this link for additional information regarding the paying back of advances:

[https://www.dartmouth.edu/finance/tuition/other\\_payments/return\\_funds.php](https://www.dartmouth.edu/finance/tuition/other_payments/return_funds.php)

## 9. PROCUREMENT CARD (P-CARD) TRANSACTIONS

Procurement card transactions received into the system with a bank processing date prior to or on June 30, 2025, will be posted to the current fiscal year, FY2025, upon approval by the authorized person or Finance Center. To make sure these transactions post to FY2025, any unapproved transactions with the bank processing date of June 30th or prior will be automatically swept and posted to the current fiscal year, FY2025, on **Wednesday, July 9, 2025**.

Since not all vendors submit their credit card transactions in a timely manner, orders placed with a supplier after June 13, 2025, may not be received in the P-Card system in time for the transactions to be posted to the current fiscal year. If you have any questions please call Tammy Moffatt, Director of Procurement, (646-2846).

## **10. BUSINESS EXPENSE REIMBURSEMENTS**

Any business-related expense occurring prior to July 1, 2025, should be recorded as an FY2025 expense.

### **a. iEXPENSE TRANSACTIONS (employees)**

It is the responsibility of the cardholder/traveler to submit iExpense reports so that there is sufficient time for the report to be approved and audited, if selected. Since not all vendors submit their credit card transactions in a timely manner, expenses incurred after June 13, 2025 may not be received in the credit card system in time for the transactions to be posted to the current fiscal year. Corporate card transactions are not “swept” to the General Ledger – they must be submitted on an expense report through iExpense for the charges to hit a chart string or PTAE0 string.

Corporate card transactions received into the iExpense system with a bank processing date prior to or on June 30, 2025, should be posted to the current fiscal year, FY2025. All iExpense reports for FY2025 need to be submitted by the close of business (5 p.m.) on **Wednesday, July 2nd**. Any expense report not submitted in iExpense by this time may not make it through the approval and audit process in time to be posted to FY2025 and will instead post to FY2026. Note: **NO** iExpense reports can be processed for FY2026 transactions until Monday, July 14<sup>th</sup>. If you have any questions please call Tammy Moffatt, Director of Procurement, (646-2846).

### **b. PAYMENT REQUESTS (non-employees/students)**

Payment Requests for FY2025 that are for non-employee or student business expenses should be submitted via an e-form no later than Monday, June 30, 2025.

## **11. FO&M WORK ORDER SYSTEM (Planon)**

All invoices that have been received in June to be charged against work order numbers should be submitted to Work Control as you receive them, but no later than Friday, June 20, 2025. Please contact the vendor directly to request any outstanding invoices not received as of June 13, 2025. Corrections for transactions to work order numbers must be submitted to FOM by Friday, June 13, 2025 to allow adequate time to process through Planon and GL before the final close of the work order system. Labor charges through June 30, 2025, and all FY2025 invoices submitted for processing by July 1, 2025, will be charged to work orders and posted to the departmental chart strings through July 9<sup>th</sup> which is the last system feed for FY25.

## **12. PROCUREMENT / ePROCUREMENT TRANSACTIONS**

If you are planning any purchases which you would like to have invoiced in FY2025, please contact the appropriate personnel in Procurement Services now, so that they can work with suppliers to fulfill your requests. Please realize that rush orders at year end add an additional burden on everyone and generally include additional freight charges or handling fees. Audit requirements specify that the cost of any goods or services must be received or rendered prior to June 30 to be reported in FY2025. If you have any questions please call Tammy Moffatt, Director of Procurement (646-2846).

## **13. INVENTORY TRANSACTIONS**

Inventory transactions from Central Stores, the FOM Stockroom, the Borwell Stockroom, and the Remsen Stockroom will be posted to FY2025 for transactions received through June 30<sup>th</sup>. Transactions received after the 30<sup>th</sup> will be processed as FY2026 transactions. If you have any questions please call Dana Kennedy, Stockroom Manager (ext. 6-2813).

## **14. ACCOUNTS RECEIVABLE**

The cutoff for FY2025 input to Dartmouth's Accounts Receivable System for June billings will follow the usual month-end schedule. Electronic batch input must be submitted no later than 3:00 p.m. on Monday, June 30, 2025. All other input must be submitted by 12:00 noon on June 30, 2025. If you have specific questions concerning the processing of items through the Accounts Receivable System, please email [accounts.receivable@dartmouth.edu](mailto:accounts.receivable@dartmouth.edu) or contact Kathy Page (646-3291).

## 15. DEPARTMENTAL REVENUE

Payments not deposited or received before June 30, 2025, from sales of services or goods rendered by Dartmouth in FY2025 (and not billed through the Accounts Receivable System) must be recorded via manual journal entry as FY2025 accrued revenue (with appropriate documentation). **Please note that the minimum threshold for accrued revenue entries is \$2,500 per item.** This entry will be reversed in FY2026 to offset the credit to the departmental chart string when the deposit or payment is received and processed; the effect on FY2026 revenue will be zero. If such receivables are not recorded in FY2025, the income will be recorded in FY2026 when the deposit or payment is received.

If you have questions about whether certain income items should be recorded in FY2025 or other questions on the processing of year-end receivables (outside the Accounts Receivable System), please contact your Fiscal Officer or your Financial Reporting analyst in the Controller's Office [Susan Mockus, [Susan.Mockus@dartmouth.edu](mailto:Susan.Mockus@dartmouth.edu); Emily Lopez, [Emily.Lopez@dartmouth.edu](mailto:Emily.Lopez@dartmouth.edu); or Gwendolen Gensler, [Gwendolen.D.Gensler@dartmouth.edu](mailto:Gwendolen.D.Gensler@dartmouth.edu)]. When reviewing journals, the Financial Reporting department may request a written explanation, along with a Fiscal Officer's approval. Support for all accrued revenue items over \$100,000 will need to be provided to the Financial Reporting team for the year-end audit.

## 16. PREPAID & ACCRUED EXPENSES AND DEFERRED INCOME

Transactions posted to the accounting system during FY2025 that represent FY2026 revenue or expense items should be deferred (carried over) to FY2026. **Please note that the minimum threshold for deferral entries is \$2,500 per item.** REMEMBER: Revenue or expense items may only be deferred if they are true prepayments for activities that will occur in FY2026. These transactions **are not** transfers of unused budget dollars (which are generally prohibited).

Expenses for FY2025 that do not post to FY2025 can be accrued. **The minimum threshold for accruing FY2025 expenses is also \$2,500.** When reviewing journals, the Financial Reporting department may request a written explanation, along with a Fiscal Officer's approval. If you have questions please contact your Fiscal Officer or your Financial Reporting analyst in the Controller's Office [Susan Mockus, [Susan.Mockus@dartmouth.edu](mailto:Susan.Mockus@dartmouth.edu); Emily Lopez, [Emily.Lopez@dartmouth.edu](mailto:Emily.Lopez@dartmouth.edu); or Gwendolen Gensler, [Gwendolen.D.Gensler@dartmouth.edu](mailto:Gwendolen.D.Gensler@dartmouth.edu)]. Support for all prepaid expenses, accrued expenses and deferred revenue items over \$100,000 will need to be provided to the Financial Reporting team for the year-end audit.

## 17. TRANSFERS AND TRANSACTING WITH RESTRICTED FUNDINGS

**To facilitate year-end closing, the following transactions will be allowed, but only by divisional/school fiscal officers and only after July 9:**

### Journal Entry Process

- Fiscal officers will need to include the following standard wording in the journal name so that those doing Journal Entry review can easily identify these transactions. Remember that the Batch Name and/or Journal Name must begin with the name of the person doing the entry, and must include one of the following:
  - Reclass Spending
  - Replenish Funds to Cover Deficit
  - Utilize Restricted Income
  - Transfer to Designated (only after approval – see “Unrestricted Designated Funding values” below)
- To make the journal entry review process as efficient as possible:
  - Remember transfer entries must include the offset string in the “Additional Line Info 1” field in the webADI template.
  - Do not combine transfer entries with other types of entries (corrections, etc).

### Transacting with Restricted Funding Values (gifts and endowment distribution reserves)

- For restricted fundings in a surplus position, transfers into these fundings are not allowed. If there are expenses in these fundings that need to be paid for by another funding, those expenses should be moved out



of the restricted funding using the string (including natural class) that the spending originally occurred on. This may be done with a manual journal entry (excluding compensation natural classes). (Journal Name should include "Reclass Spending".)

- Restricted fundings in a deficit position must be brought into balance. To do this, credit the exact expense chart string (including natural class) in the deficit funding and debit the chart string (including expense natural class) in another funding with a sufficient surplus balance. (Journal Name must include "Reclass Spending"). Transfers into the deficit funding (using a transfer natural class) may not be made *except in highly unusual circumstances*. If you believe you have a situation that requires funds to be transferred in, please contact your journal entry reviewer *prior to uploading the entry*. In the rare cases where these transfers can be allowed, the offset string needs to be included and the Journal Name should include "Replenish Funds to Cover Deficit". In addition, for RFM 3 endowment fundings, the transfer in must use an activity on which the spending occurred.
- **Transfers into or out of RFM 4 fundings are not allowed.**

#### **Unrestricted Designated Funding values (reserves)**

- For College-Only and Auxiliary operations (Entities 20 and 21): Any requests to carry over budgeted funds into designated fundings will be made at the year-end closing meetings. Decisions on these requests will be made by the Provost, EVP and President with recommendations by the CFO, in most cases after the year-end closing meetings. The Journal Name should include "Transfer to Designated".

## **18. IRA DATA WAREHOUSE REPORTS**

Friday, July 4                      IRA Data Warehouse First Close Reports available

Saturday, July 12                IRA Data Warehouse Second Close Reports available

Saturday, July 19                IRA Data Warehouse Final Close Reports available

### **Reports to be used to determine ending budget vs. actual results and funding balances:**

- Use Ops report or budget vs. actual analysis and review with Budget and Planning Office
- Use RFM Funding Report for the following:
  - To identify all Category 2 Endowment Distribution and Gift fundings with unspent balances. All amounts for Category 2 fundings should be moved into Subvention, ideally using a specific Activity value. This can be done with a transfer and should happen as soon as possible.
  - To review spending in Category 3 and 4 Endowment Distribution and Gift fundings.
  - To identify all Endowment distribution and Gift fundings with a deficit balance. Any overdrawn fundings must be replenished as early as possible. See above for allowable transactions.
- Use GL Funding Balances report to identify all unrestricted designated and gift fundings with a deficit balance (funding ranges 160000-304999 and 535000-634999). Any overdrawn fundings must be replenished as early as possible. See above for allowable transactions.

## **19. EPBCS REPORTS**

The EPBCS (Hyperion) reports used for closing meetings will be sent out from the Budget and Planning Office after the first close on July 3, 2025, and can be refreshed to be used at the School/Division closing meetings that will be scheduled starting July 20, 2025.

## **20. SPONSORED PROJECTS (GRANTS & CONTRACTS) EXPENSES**

All sponsored activity to be recorded in FY2025 must be submitted by the dates established in this memo for each type of transaction. Cost share transactions on all sponsored projects should be reviewed and corrections made prior to June 30<sup>th</sup> due to the impact on departmental budgets. The last day for SPUD entries to be uploaded for sponsored project strings (PTAEOs) is July 9, 2025, by Noon. THE FINAL FY2025 CLOSE FOR OGA WILL BE WEDNESDAY, JULY 9, 2025. All balances as of June 30, 2025, after the final OGA close for on-going sponsored accounts will be carried over to FY2026 and subsequent activity will be recorded in FY2026. This carryover maintains the continuity of project accounting by providing a project-to-date balance which may span several fiscal years. If you have questions concerning year end activity, please contact your Sponsored Research Manager or Rebecca Clogston at [rebecca.m.b.clogston@dartmouth.edu](mailto:rebecca.m.b.clogston@dartmouth.edu).

## 21. LISTING BY SOURCE OF LAST DATE OF POSTING TO THE GL IN FY2025:

All satellite and sub-systems will be “hard-closed” according to the schedule below. This means there will be no more FY2025 system transactions after the published final feed date for each system.

SYSTEM NAME	DESCRIPTION	LAST DATE
ADVANCE_DC	Gift Transactions (dated 6/30/2025 or prior)	July 3, 2025
ADVANCE_DC	Gift Transactions (Annual Funds Only)	July 9, 2025
Assets	Oracle Fixed Assets	July 9, 2025
Cash Management	Bank Transactions - Direct Deposits, Credit Cards	July 3, 2025
BANNER_DC	Banner Billing Transactions	July 3, 2025
CASHIERING_DC	Cashiers Office – Checks with June dates	July 3, 2025
CBORD_DC	Dartmouth ID Charges (meals)	July 9, 2025
COMPUTERSTORE_DC	Purchases from Computer Sales & Services	June 30, 2025
CONTROLLER_DC	Adjusting Journal Entries by Controller's Office	July 9, 2025
COSTTRANSFER_DC	Grant Cost Transfer Journal Entries	July 9, 2025
Cost Management	DC Inventory (Stockrooms) System	June 30, 2025
CTPAYER_DC	Participant Fees for research subjects	July 9, 2025
DAILYDARTMOUTH_DC	Student Newspaper Subscription/Advertising/Fees	July 9, 2025
DEPTRECLASSRECHG_DC	Departmental Reclassifications; Recharge Centers	July 9, 2025
DINING_DC	Dining Services manual billing	July 9, 2025
DPMS_DC	Dartmouth Printing and Mailing	July 9, 2025
EFS_DC	Endowment Distribution Transactions	June 17, 2025
ESG_DC	Security Gifts	July 9, 2025
EVENTSBILLING_DC	Room reservation billing	July 9, 2025
FWSALLOC_DC	Federal Work Study Allocation of student compensation	July 9, 2025
GSMSHAREDSVC_DC	Geisel Facilities Shared Services	July 9, 2025
HANOVERINN_DC	Rooms and Meals charges at Hanover Inn	July 9, 2025
IWMSMAINT_DC	Planon - FO&M Work Orders	July 9, 2025
IWMSREO_DC	Planon – Rental Housing Transactions	June 30, 2025
LIBRARY_DC	Library Charges for Sponsored Projects	July 9, 2025
LOANSYSTEM_DC	Student Loan Entries	July 9, 2025
Manual By Departments	Web ADI Journal Entry	July 9, 2025
Manual By Fiscal Officers/Fin Ctrs	Web ADI Journal Entry	July 17, 2025
MassAllocation – First Close	Monthly Mass Allocation entry (final CLP)	July 3, 2025
MassAllocation – Second Close	Monthly Mass Allocation entry	July 11, 2025
OLD (Labor Distribution)	Labor Distribution - Biweekly	June 26, 2025
OLD (Labor Distribution)	Labor Distribution - Monthly	June 26, 2025
OLD (Labor Distribution)	Labor Distribution - Student	July 3, 2025
OSPADJUST_DC	Office of Sponsored Projects Adjusting Entries	July 9, 2025
Payables	Accounts Payable Transactions	July 9, 2025
Payroll	Payroll transactions - Biweekly	July 3, 2025
Payroll	Payroll transactions - Monthly	June 30, 2025

Payroll	Payroll transactions - Student	June 26, 2025
PCARD_DC	Procurement Card transactions	July 9, 2025
PROCUREMENT_DC	Procurement Adjustments	July 9, 2025
Projects – Burden	Grants Accounting (OGA)	July 9, 2025
Projects - Miscellaneous Trans	Grants Accounting (OGA)	July 9, 2025
Purchasing	Receiving of Purchase Order Items	July 9, 2025
Receivables	Sponsored Projects Accounts Receivables	July 9, 2025
Recurring	Monthly Recurring Charges/Entries	June 26, 2025
SRVCTR_ASAPPARATUS_DC	Service Ctr A&S Apparatus Shop	July 9, 2025
SRVCTR_ASBIOMICROS_DC	Service Ctr A&S Biology Dept Microscopy Facility	July 9, 2025
SRVCTR_ASCRYS_DC	Service Ctr A&S Crystallography	July 9, 2025
SRVCTR_ASELECSHOP_DC	Service Ctr A&S Science Division Electronic Shop	July 9, 2025
SRVCTR_ASEM_DC	Service Ctr A&S Electron Microscope	July 9, 2025
SRVCTR_ASMRI_DC	Service Ctr A&S MRI Facility	July 9, 2025
SRVCTR_ASNMR_DC	Service Ctr A&S NMR Facility	July 9, 2025
SRVCTR_CCMR_DC	Service Ctr Prov Ctr Comp Med & Res	July 9, 2025
SRVCTR_DMSCECSCOMP_DC	Service Ctr DMS CECS Computing	July 9, 2025
SRVCTR_DMSCPDE_DC	Service Ctr DMS CPDE	July 9, 2025
SRVCTR_DMSDBSF_DC	Service Ctr Geisel Freezer Farm	July 9, 2025
SRVCTR_DMSINFMATIC_DC	Service Ctr DMS Informatics	July 9, 2025
SRVCTR_DMSNCCCSHARSVC_DC	Service Ctr DMS Norris Cotton Cancer Center	July 9, 2025
SRVCTR_ITSERVICES_DC	Service Ctr Prov ITC Services	July 9, 2025
THAYERSTUDENT_DC	Grant Funded Thayer Student Tuition and Fees	July 9, 2025
TRAVEL_DC	Travel Leaders travel transactions	July 9, 2025
UTILITIESBILLING_DC	Steam Utilities	July 3, 2025
UTILITIESBILLING_DC	Electric Utilities	July 3, 2025
UTILITIESBILLING_DC	Chiller Utilities	July 3, 2025
WorkOrderAdj_DC	Adjustments for Planon Related Transactions (WO)	July 9, 2025