

March 18, 2026

Memorandum

To: Campus Community

From: John Fugatt
AVP Financial Services

Subject: **2025-2026 Fiscal Year Closing Deadlines**

The purpose of this memorandum is to communicate the upcoming deadlines required to ensure the campus meets the aggressive year-end closing requirement. The deadline for closing the books for FY 2025-2026 is Tuesday, July 7, 2026.

ACCOUNTING

Accounts Payable

Invoices – Due Friday, June 5, 2026

Please approve and submit invoices to CSUBUY P2P or Accounts Payable via email to accountspayable@mail.fresnostate.edu by Friday, June 5, 2026, to ensure processing by Tuesday, June 30, 2026. If you have questions or need to adjust a vendor's invoice previously submitted to Accounts Payable, please contact the appropriate AP technician immediately, as listed below:

Assigned Duties	Contact	E-mail	Phone (559) 278-
Vendors: A-C	Anna Andalon	aandalon@mail.fresnostate.edu	2760
Vendors: D-I	Paola Linares	plinares@mail.fresnostate.edu	1070
Vendors: J-K, X-Z Employee Reimb: A-Z Travel: A-Z	Marie Cunningham	mariec@mail.fresnostate.edu	2911
Vendors: L-Q	Victoria Walter	victoria.walter@mail.fresnostate.edu	8483
Vendors: R-W	Juana Gonzalez	gonzalezj@mail.fresnostate.edu	2619
Athletics	Virginia Nevarez	vnevarez@mail.fresnostate.edu	2877
UBEO, ProCards	Eva Owens	eowens@mail.fresnostate.edu	7831

Direct Payments – Due Monday, June 1, 2026

All Direct Pay forms must be received in Accounts Payable via email to accountspayable@mail.fresnostate.edu no later than Monday, June 1, 2026, to ensure entry in FY 2025-2026. For IRA funds Direct Pays, please refer to page 4.

Accounts Receivable

Requests for Billing – Due Friday, May 29, 2026

Requests for Billing must be received in Accounts Receivable via email to accountsreceivable@mail.fresnostate.edu by Friday, May 29, 2026, to ensure entry in FY 2025-2026. Any Requests for Billing not received by the above date may be processed in FY 2026-2027. Please contact Deedee Criado at dcriado@mail.fresnostate.edu or ext. 8287 with any questions.

Cash Receipts/Cashiering

Deposits – Due Tuesday, June 30, 2026

To ensure credit to your accounts for FY 2025-2026, receipts (cash, checks, etc.) received during the period of Monday, June 8, 2026, through Tuesday, June 30, 2026, must be deposited daily at the cashiers' windows located in the south lobby of the Joyal Administration Building. Receipts received after 1:30 PM on Tuesday, June 30, 2026, will be receipted in FY 2026-2027. Please contact Brian Alley at brianalley@mail.fresnostate.edu or ext. 2881 if you have any questions.

Chargebacks

Printing & Mail Services, University Warehouse, ITS, TLT, etc. – Due Friday, May 29, 2026

Due to the early closing deadline, chargeback activity for FY 2025-2026 will be cut off on Friday, May 29, 2026. Chargeback activity for June 2026 will be recorded as FY 2026-2027 activity. Please contact Linda Vivian at lindavi@mail.fresnostate.edu or ext. 7882 with any questions.

Expenditure/Revenue Transfers – Due Thursday, June 4, 2026

Due to the large volume of year-end adjustments and various closing procedures performed during the month of June, requests to transfer recorded expenditures and/or revenues for activity through May 31, 2026, should be received by General Accounting no later than Thursday, June 4, 2026. Requests to transfer recorded expenditures and/or revenues for June 2026 must be received in General Accounting by Thursday, July 2, 2026. Transfer requests received after Thursday, July 2, 2026, will not be processed in FY 2025-2026 or FY 2026-2027, because correcting prior year transactions in the current year will cause a mismatch of revenues and/or expenses in both years.

EXCEPTION: Transfer requests submitted to utilize remaining budget balances of capital outlay funds *reverting* as of Tuesday, June 30, 2026, must be received by General Accounting by Friday, May 29, 2026, to allow sufficient time for sending a Plan of Financial Adjustment (PFA) to the State Controller's Office (SCO) by the anticipated Friday, June 12, 2026 SCO deadline.

Transfer of Payroll Expenditure (TOP) forms must be submitted within 60 days of the pay period for payroll expenditures in the months of July 2025 through March 2026. TOPs for April and May 2026 payroll expenditures must be submitted by Thursday, June 4, 2026. TOPs for June 2026 payroll are due by Thursday, July 2, 2026. No retroactive TOPs will be processed. Effective July 3, 2026, TOPs will only be processed for fiscal year 2026-2027.

All non-payroll expense/revenue transfer journals must be prepared using the "Non-Payroll Expenditure/Revenue Transfer Request Form" (TOE), which is in the Forms Portfolio at: My Fresno

State/Main Menu/Forms Portfolio/Electronic Forms/Finance/ or on the Fresno State Accounting Services website: [Accounting Services / Forms](#). When completed, email the approved TOE with supporting documentation to: TOE_journals@mail.fresnostate.edu.

TOP request forms can be found at: My Fresno State/Main Menu/Forms Portfolio/Electronic Forms/Finance/ and are submitted to PJ Soligian (M/S JA58 or e-mail at pjsoligian@mail.fresnostate.edu).

Interagency Financial Transactions (IFT) – Due *Monday, June 1, 2026*

Interagency Financial Transaction (IFT) is a mechanism to facilitate the movement of funds between campuses and the Chancellor's Office. This is the required method for collecting and disbursing funds to and from other CSU campuses and the Chancellor's Office. The deadline to submit IFTs to the Chancellor's Office is **June 11, 2026**. If your department has access to submit IFTs on the [Chancellor's Office IFT site](#), please do so before this deadline.

If a department does not have access, General Accounting can submit the IFT on its behalf. Please contact Vicky Vongdara bvondara@mail.fresnostate.edu by **Monday, June 1, 2026**. For additional information on IFTs, please visit the [General Accounting website](#).

Inventories – Due *Wednesday, July 1, 2026*

Facilities Management, ITS, Student Health Center, Printing and Mail Services, and the Warehouse must perform a physical count of their inventories on hand as of June 30, 2026, and submit documentation by Wednesday, July 1, 2026 to the following individuals in General Accounting: Cherie Weber cweber@mail.fresnostate.edu and Heather Santos hsantos@mail.fresnostate.edu.

Petty Cash – Due *Friday, June 5, 2026*

Any petty cash receipts or invoices for FY 2025-2026 purchases that have not previously been submitted for reimbursement must be summarized using the petty cash voucher form and received in Cashiering no later than Friday, June 5, 2026. Please contact Brian Alley at brianalley@mail.fresnostate.edu or ext. 2881 if you have any questions.

Travel – Due *Friday, May 29, 2026*

Concur Electronic Expense Reports – All electronic expense reports must be approved and submitted to Accounts Payable by Friday, May 29, 2026 to ensure they will be recorded in FY 2025-2026. Concur electronic expense reports received with errors, omissions, etc., will not be recorded in FY 2025-2026. For travel expense claims charging IRA funds, refer to page 4.

Paper Travel Expense Claims – All paper travel expense claim forms for travel through Wednesday, May 20, 2026 for FY 2025-2026 must be received by Accounts Payable by Friday, May 22, 2026 for inclusion in FY 2025-2026. All paper travel expense claim forms for travel between Thursday, May 21, 2026, and Tuesday, June 2, 2026, must be received by Accounts Payable by Tuesday, June 2, 2026, to be recorded in FY 2025-2026. Paper travel expense claims received with errors, omissions, etc., will not be recorded in FY 2025-2026. Paper travel expense claim forms for June 2026 travel received after Tuesday, June 2, 2026, will be recorded in FY

2026-2027. Please contact Marie Cuningham at mariec@mail.fresnostate.edu or ext. 2911 if you have any questions. For travel expense claims charging IRA funds, refer to page 4.

Travel Spanning Fiscal Years – After the trip is completed, submit only one travel expense claim for the entire trip.

Release Time Contracts – Due Friday, April 17, 2026

Release Time Contracts for FY 2025-2026 must be received in Foundation Financial Services by Friday, April 17, 2026. Please contact fdn-purchasing@mail.fresnostate.edu or ext. 0850 with any questions.

Release Time Contracts for FY 2025-2026 must be received in Accounts Receivable by Friday, May 22, 2026. Please contact Deedee Criado at dcriado@mail.fresnostate.edu or ext. 8287 with any questions.

All requests or contracts not received by the above dates will be processed in FY 2026-2027.

Trust Funds (All Funds Outside of 90000) – Due Friday, May 29, 2026

Obligations and Encumbrances – All trust fund encumbrances, except IRA trust funds, open at FY 2025-2026 will be automatically rolled forward.

Ending Trust Fund Balances – Review trust funds to ensure positive cash balances as of June 30. General Accounting will notify departments in April to resolve negative balances by Friday, May 29, 2026. Keep in mind, allowable expenses should be applied to the appropriate trust as they are incurred. Positive ending fund balances in all trust funds, except IRA trust funds, will be rolled forward automatically to FY 2026-2027.

Reminder – Trust funds with no activity over a 12-month period will be subject to dissolution. Please reach out to PJ Soligian pjsoligian@mail.fresnostate.edu if you have any questions.

Instructionally Related Activity (IRA) Trust Funds

Obligations and Encumbrances – Unlike other Trust Funds, IRA trust fund encumbrances will not be rolled forward to FY 2026-2027.

Ending Trust Fund Balances – Ending fund balances in all IRA trust funds will not be rolled forward to FY 2026-2027. Any unspent and unencumbered IRA ending trust fund balances will instead be returned to the pool of unallocated IRA funds

IRA (Instructionally Related Activity) Expenditures – Purchase requisitions for less than \$100,000 must be in CSUBUY P2P by Wednesday, April 1, 2026. Please have all appropriate signature approvals and Academic Resources approvals prior to submitting the requisitions.

For all other IRA purchases/expenditures, direct pay approval forms and Travel Expense Claims, with all the appropriate signature approvals, must be received in Academic Resources by Friday, May 1, 2026.

All paperwork that does not meet these deadlines will be returned to the department, and you will have to pay these expenditures out of your department funds or 2026-2027 IRA Allocations.

Unfortunately, THERE ARE NO EXCEPTIONS to these IRA deadlines.

BUDGET – Due Thursday, July 2, 2026

Adjusting Budget Journals (ABJs) – All budget adjustments for FY 2025-2026 must be submitted by 4:00 PM on Thursday, July 2, 2026, to the Office of Budget and Resource Planning (Budget Office). All documents received after this date will be returned.

Operating Fund 90000

Obligations and Encumbrances – Fund 90000 encumbrances should be reviewed and closed before the end of the fiscal year, other than those that represent valid commitments that are associated with the 2025-2026 fiscal year. Only valid encumbrances will be considered when returning funding to the department level. In addition, encumbrances that cause the department to run into a deficit will not be returned.

Budget Balance Available Moved Forward – Budget balances shown on the PeopleSoft reports for Fund 90000 as of Tuesday, June 30, 2026, will be booked to central reserves and coded to the division to which they are associated. Divisions will be required to reconcile both encumbrances and budget balance available (BBA) after year-end, and request any usage or return of budget balances to specific departments/programs. As a reminder, BBA represents one-time funding and should not be used for ongoing expenditures.

PAYROLL

Document Submission – Please submit all documents to the Payroll Office by the following deadlines to help ensure that payments made for work performed during FY 2025-2026 are correctly charged to your current year accounts. These include:

- **Late** hourly temporary help, student, overtime, and shift differential hours vouchers for any pay period prior to June 2026 must be submitted to the Payroll Office by Friday, June 5, 2026. Late timesheet entries and approvals must be communicated to your designated Payroll Technician.
- Student time entry, including hours worked in June, must be entered and approved on the PeopleSoft timesheet screen by Monday, July 6, 2026.
- The last day that work-study students can work in FY 2025-2026 is Friday, May 15, 2026. Work-study hours worked from May 1 through May 15 must be entered and approved on the PeopleSoft timesheet screen by Monday, June 1, 2026.
- Documents for hourly students, temporary help, overtime, and shift differential hours for the June payroll period are due in the Payroll Office by Monday, July 6, 2026.
- June payroll for hourly students, temporary help, and overtime and shift differential hours will be recorded in FY 2026-2027.

Please email Payroll Services at payrollservices@mail.fresnostate.edu if you have any questions.

PROCUREMENT

Purchase Orders

Deans and department heads should review all outstanding purchase orders and notify Procurement if any purchase orders (other than blanket orders) need to be closed by Friday, May 15, 2026.

PO Change Requests – Before requesting a chartfield change, please verify in CSUBUY P2P that the PO is still open.

If it is determined that the item has already been paid for on the PO, you will need to send a TOE to TOE_journals@mail.fresnostate.edu requesting an expenditure transfer as described earlier on page 2.

Blanket Purchase Orders – Be sure to monitor available balances of all blanket POs. All Change Requests to blanket POs must be received in Procurement by Friday, May 15, 2026.

Please forward all invoices related to blanket POs to Accounts Payable by Friday, June 5, 2026, to ensure that FY 2025-2026 activity is recorded in the proper fiscal year (email invoices to: accountspayable@mail.fresnostate.edu, referencing the supplier name and PO number in the email subject line).

FY 2025-2026 Requisitions – The following deadlines have been established by Procurement to allow sufficient time to process requisitions in a timely manner for inclusion in FY 2025-2026:

Public Work Projects (\$5,000-\$250,000)	Friday, May 1, 2026
All Goods and Services \$100,000 and greater	Friday, May 1, 2026
All Goods and Services less than \$100,000 (non-punchout orders)	Friday, May 15, 2026
All orders (including punchout orders) must be received in Procurement	Friday, June 19, 2026
Purchasing blackout period (No orders for FY25-26. Orders for FY26-27 can still be placed.)	June 22, 2026 – June 30, 2026

Any requisitions that *do not* meet the above deadlines with proper approvals will be processed for inclusion in FY 2026-2027.

FY 2026-2027 Requisitions – All purchase requisitions for the new fiscal year (2026-2027) will be handled in CSUBUY P2P. More information will be shared with the campus on the handling of next fiscal year’s orders at the end of April.

REMINDER

Please remember to submit all Accounting Services and Procurement forms using your PeopleSoft Forms Portfolio menu and select Electronic Forms to see a menu of the forms available.