

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore Drive
Long Beach, California 90802-4275
(562) 951-4610

Date: June 15, 2005

Code: AD 05-02

To: Vice-Presidents for Administration/Finance

From: George V. Ashkar
Senior Director, Controller
Financial Services

Subject: Policy and Procedure Updates for ADNOAT's

Legal Posting FY200X-0Y

GAAP Posting FY200X-0Y

(When GAAP year = Legal year, no GAAP entry is needed)

Please be advised of the following updates to our policy and procedures for Accounting Department Notice of Accounting Transactions (ADNOAT's).

Two new date fields will be added to the body of the ADNOAT's and attachments: Legal Posting and GAAP Posting. Inclusion of these dates will reduce confusion during year-end transition periods, when it may be unclear in which period to post a given transaction. The dates will also appear on our website.

If you have questions, please contact George V. Ashkar at (562) 951-4610.

GVA:tp AD 05-02

Attachment

Distribution: GAAP Coordinators
Accounting Officers
Chancellor's Office Accounting Staff



THE CALIFORNIA STATE UNIVERSITY

FIELD • CHANNEL ISLANDS • CHICO • DOMINGUEZ HILLS • FRESNO • FULLERTON • HAYWARD • HUMBOLDT
BEACH • LOS ANGELES • MARITIME ACADEMY • MONTEREY BAY • NORTHRIDGE • POMONA • SACRAMENTO
BERNARDINO • SAN DIEGO • SAN FRANCISCO • SAN JOSE • SAN LUIS OBISPO • SAN MARCOS • SONOMA • STANISLAUS

To: Financial Services Personnel

From: George Ashkar Sedong John Lam Le Myeshia Armstrong
Sherry Pickering Jean Gill Terri Porter Lily Wang

Date: June 14, 2005

Subject: Policy and Procedure Updates for ADNOAT's

Please be advised of the following updates to our policy and procedures for Accounting Department Notice of Accounting Transactions (ADNOAT's). These changes are effective immediately.

Format Changes:

1. Add two new date fields to body of our ADNOATs and to attachments: Legal Posting and GAAP Posting. Inclusion of these dates will reduce confusion during year-end transition periods, when it may be unclear in which period to post a given transaction (the year just ending or the year just beginning). In addition to being present in the body of each AD NOAT and attachments, the dates will also appear on our website, to save readers from having to open an AD NOAT to view the posting instructions. See the enclosed prototype of an AD NOAT with the new dates.
2. Standardize the Subject Line in terms of order and content. The preferred structure for the Subject Line will be provided shortly.

Policy Statements:

1. ADNOAT's and accompanying Transaction Requests to the State Controller's Office (SCO) should not be issued during the last weeks of June when the SCO does not guarantee processing of Transaction Requests. If both circumstances and materiality warrant submission of the Transaction Request and corresponding publication of an AD NOAT, the ADNOAT will need to provide dual instructions in the event that the transaction is not processed by the SCO before fiscal year end.
2. ADNOAT's are the preferred form of communication between the Chancellor's Office (CO) and campuses, for transactions between those agencies. An ADNOAT should be published even if only one transaction between the CO and one campus is contemplated. The benefit of utilizing an ADNOAT versus personal email or correspondence between the individuals immediately involved is that the instructions will be viewable by other interested parties in the event post-processing review is needed.
3. ADNOAT's and their accompanying Transaction Requests should be released simultaneously. We should publish our ADNOAT on our website at the same time that we submit to the SCO a related Transaction Request.

EXAMPLE

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore, 5th Floor
Long Beach, California 90802-4210
(562) 951-4610

Date: June XX, 2005

Code: AD NOAT 05-XX

To: Financial Managers
Accounting Officers
Budget Officers

From: Mr. George V. Ashkar
Senior Director, Controller
Financial Services, Accounting

Subject: Sample Subject

Legal Posting FY200X-0Y
GAAP Posting FY200X-0Y
(When GAAP year = Legal year, no GAAP entry is needed)

Transfer Request: 0XXXXX

The State Controller's Office has been requested to record the various systemwide charges/credits indicated for your respective campus on Plan of Financial Adjustment/Transaction Request listed above. The attachment will give you the details of the charges/credits.

If you have questions regarding the charge/credit please contact the Chancellor Office contact. That person is listed on the Adnoat attachment directly below the charges.

If you have questions on the Adnoat or the FIRMS Object Code, please contact Raquel Bazan (562) 951-XXXX or via e-mail at rbazan@calstate.edu.

GVA:RB:tp AD NOAT 05-XX

Attachment

The California State University Chancellor's Office SystemWide Financial Operations						
PLAN OF FINANCIAL ADJUSTMENT/ TRANSFER REQUEST PFA OXXXXX						
AGENCY #	CAMPUS	LIBRARY CHARGES				TOTAL
		RLG (revised) A010249 Am. 6 PS0000001495 PFA 005-64 FY04/05	RLG (revised) A010249 Am. 6 PS0000001495 PFA 005-64 FY04/05			
6650	BAKERSFIELD					0.00
6850	CHANNEL ISLANDS					0.00
6680	CHICO					0.00
6690	DOMINGUEZ HILLS					0.00
6720	EAST BAY					0.00
6700	FRESNO					0.00
6710	FULLERTON & ET					0.00
6730	HUMBOLDT					0.00
6740	LONG BEACH					0.00
6750	LOS ANGELES					0.00
6760	NORTHRIDGE					0.00
6770	POMONA					0.00
6780	SACRAMENTO					0.00
6660	SAN BERNARDINO					0.00
6790	SAN DIEGO					0.00
6800	SAN FRANCISCO					0.00
6810	SAN JOSE					0.00
6810	SAN JOSE-MOSS LANDING					0.00
6820	SAN LUIS OBISPO					0.00
6840	SAN MARCOS					0.00
6830	SONOMA					0.00
6670	STANISLAUS					0.00
	CAMPUS TOTAL	0.00	0.00			0.00
CAMPUS ENTRIES REQUIRED (USING FIRMS OBJECT CODE): 608005-LIBRARY SUBSCRIPTION						
						DR
						CR
CHANCELLOR OFFICE CONTACT PERSON: Sylvia Engler (562) 951-XXXX sengler@calstate.edu						
CAMPUS CONTACTS ON ATTACHMENT						