Year-End Closing Hints & Accrual Review Emails

[Monday, August 3, 2026]

13. Subject: Year-End Closing Hint #13 – Semi-Annual Personnel Certifications

Good morning,

As you prepare for year-end, take time to review your categorical program files to ensure all required personnel documentation is complete and payroll costs have been properly allocated.

Semi-Annual Personnel Certifications

Review your federal program files to ensure **Semi-Annual Personnel Certifications** have been completed for employees working under a **Single Cost Objective**.

- Certifications may be signed by the **employee** or a **supervisor with direct knowledge** of the employee's work.
- Refer to **CSAM Procedure 905** for a sample blanket certification form.

Personnel Activity Reports (PARs)

Review **Personnel Activity Reports (PARs)** for **multi-funded employees**.

Verify that:

- Time reporting has been completed.
- Payroll costs have been adjusted based on the actual time reported in the program ledgers.

Journal Entry Reminders

Staff reassignments based on **time reporting** should be journaled between the appropriate **salary and benefit accounts**.

Journal entries may include changes to:

- Resources
- Goals
- Functions
- Schools
- Management codes

Reminder: If the **object code remains the same**, the journal entry will post **without an audit hold**.

Complete all salary and benefit allocation journal entries **before** calculating **indirect cost** and recording **Estimated Receivable/Estimated Payable (Unearned Revenue)** accruals.

If you need assistance with any of the situations above, please contact your Business Services Advisor.