



SUMMER SESSIONS AND INTERNATIONAL EDUCATION
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Dear Deans, Chairs, Faculty, and Staff,

The goal of the deferral process is to ensure that our books accurately reflect income earned and related expenses incurred only for goods and services actually delivered or performed during the fiscal period being reported.

For summer sessions, this means aligning Summer income and expenses with the fiscal year as they occur. Since October 2023 marks the end of Summer 2023, any expenditures from November 2023 through June 2024 will be considered part of Summer 2024 for funds 20288 (Institutes) and 20290 (Courses), and must be deferred to FY 2024-2025 for accurate revenue sharing and reporting purposes.

Expense deferral typically refers only to non-payroll expenses. However, for Summer Sessions, this will also include payroll expenses. We have created two videos to assist you in navigating through this process. Please take a moment to review them.

Please note that the General Accounting deadline for completing the expense deferral process is July 8th at 10 AM. Due to the July 4th Holiday and weekends, we encourage you to initiate the process between July 1st and July 3rd and complete it no later than July 3rd.

Videos

[Summer Expense Deferral – Overview](#) (4:49 min) – A quick overview of the summer expense deferral process.

[Summer Expense Deferral - Form F and GL](#) (21:28 min) – A detailed step-by-step guide to the summer expense deferral process, a supplement to the guidelines on the General Accounting website.

Thank you again for your partnership. If you have any questions as we proceed, don't hesitate to reach out to me by email (rhuang@summer.ucla.edu).

Best regards,

Raymond Huang

Director of Administration

UCLA Summer Sessions & International Education

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