



BUDGET MANAGERS HANDBOOK

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Budget Manager's Handbook

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I. BUDGET

A. Source of Funds

The University System of Georgia (USG) operates through a Fund Accounting approach. This means that our funds are not just in one lump sum, but instead the funds are categorized depending on the source of funds. Below are the different sources of funds within the USG:

- 10000 – State Appropriation
- 10500 – Tuition
- 10600 – Other General Funds
- 12210 – Housing
- 12220 – Food Services
- 12230 – Stores & Shops
- 12240 – Health Services
- 12250 – Parking & Transportation
- 12270 – Other Auxiliary Enterprises
- 12280 – Athletics
- 13000 – Student Activities
- 14000 – Departmental Sales & Services
- 15000 – Indirect Cost Recoveries
- 16000 – Technology Fees
- 20000 – Sponsored Operations
- 50000 – Capital Outlay

B. Expenditure Budgets

All departments on campus that have an expenditure budget will have the following chart string breakdown: FUND; DEPT ID; PROGRAM; CLASS. There is a listing of all departmental accounts and associated chart strings at the following link: <http://www.clayton.edu/budget/accounts>. You need to be sure that you include the correct chart string associated with your department for any documents that you send to the Budget & Finance division for processing e.g. check request, purchase order, expense reports.

The budgets for expenditures are broken down into 2 separate categories: Appropriation and Organization. The department's overall budget falls into the Appropriation category. There are 4 different categories within the Appropriation level:

- 50000 – Personal Services
- 60000 – Travel
- 70000 – Operating Supplies & Expenses
- 80000 – Equipment

The only category that has funds budgeted at the Organization level is Personal Services. Below are the Organization categories for Personal Services:

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511000 – Regular Faculty
512000 – Part-Time Faculty
513000 – Summer Faculty
521000 – Professional & Administrative
522000 – Staff
523000 – Graduate Assistants
524000 – Student Assistants
525000 – Casual Labor
551000 – FICA/FICA Medicare Benefits
552000 – Retirement
553000 – Group Insurance

There are a couple of different reports in PeopleSoft that allows you to monitor your expenditure budgets: Budget Status and Budget Progress Report. The instructions and screenshots that show how to run these reports are located on the Budget Office website at: <http://www.clayton.edu/budget/budgetmanagers>. These reports are tools that can be used to help you maintain your departmental expenditure budget at any time during the fiscal year.

C. Quarterly Expenditure Budget Review

All Budget Managers are required to regularly review their budgets and submit a Quarterly Expenditure Budget Review to the Budget Office. The best way to accomplish this review is to run a Budget Progress Report for your department. There are 3 different versions of this report. I encourage you to run the Full Detail-Actuals version to review each expense that has posted against your department. You will see a journal line for each expense in the categories of Travel; OS&E; and Equipment. As far as your Personal Services expenses, it will only show a total for each pay period as a journal line. In order to find out the employees that make up that total, you will need to run the query that is titled Payroll/GL Interface Query. You can find the instructions and screenshots for running this query at the following link: <http://www.clayton.edu/budget/budgetmanagers>. You definitely will want to run this query to make sure all the employees are charged correctly to your department. If you have any questions regarding the accuracy of the expenses, please contact Nicole Harris (nicoleharris@clayton.edu).

The Budget Managers will need to submit a Quarterly Expenditure Budget Certification after reviewing your reports. This certification letter will be sent by the Budget Office to each Budget Manager. You will receive a separate letter for each department for which you are responsible. This letter certifies that you have reviewed your reports and also allows you to note any exceptions that you believe were incorrectly posted to your departmental budget during the period. Below is an example of this certification letter.

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Quarterly Expenditures Budget Certification

TO:

FROM: Scott McElroy, Director of Budgets

DATE: February 6, 2020

SUBJECT: **Budget Certification Period:** 10/1/13-12/31/13
Department:

Please run your quarterly Budget Progress Report that provides details of the expenses incurred by your department during the time period. Please review the expenses for accuracy, sign, and return the certification statement after you have approved the expenditures.

CERTIFICATION STATEMENT:

I certify that I have reviewed all expenses charged to my departmental budget for **FY2014, Quarter 2**; and that all charges are appropriate and consistent with Clayton State University spending policies as dictated by the Board of Regents and/or State guidelines. I further certify that there are no transactions represented on the report that should be excluded other than those exceptions noted below.

I am noting the following exceptions:

Budget Manager

Date

Please sign and return this letter and a copy of your report to:

Nicole Harris
Accountant II, Office of Budget and Finance
Woodlands Hall, Ste. 130

Keep a copy of this letter and attached reports for your records.

DUE BY:

CC: Corlis Cummings, VP Business & Operations
???, VP

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In addition to the quarterly certification that will be required for each department, the Budget Office will also notify any Budget Managers during the year if you are approaching your budgetary limit. You will receive the following letter if this situation occurs:

Expenditures Budget Balance Warning

TO:

FROM: Scott McElroy, Director of Budgets

DATE: February 6, 2020

SUBJECT: **Approaching Departmental Budget**

During my monthly review of departmental expenditure remaining balances, I noticed that your department was approaching the expenditure budget. This letter serves as notification that the Budget Office has informed you of the situation. You will need to rectify the situation by submitting a budget amendment or by curtailing your spending if you are approaching the limit. If you are submitting a budget amendment, please be sure to plan for the remainder of the fiscal year.

I need you to sign and date below certifying that you have been notified by the Budget Office of the budget situation.

Budget Manager

Date

Please sign and return this letter to:

Nicole Harris
Accountant II, Office of Budget and Finance
Woodlands Hall, Ste. 130

CC: Corlis Cummings, VP Business & Operations
???, VP

D. Revenue Budgets

If your department generates revenue, you can find the correct chart string associated with that revenue account at the following link: <http://www.clayton.edu/budget/accounts>. The departmental budgets that are directly related to revenue are established at the beginning of the year based on an estimate of how much we anticipate collecting. These estimates are provided to the Budget Office either by the fee manager or in the case of some fees such as course fees and application fees these are provided by the Provost Office. The original budget is created using these estimates. The Budget Office performs a revenue analysis on a quarterly basis to determine if any of these revenue accounts have exceeded their estimate. The Budget Office will contact those departments and let them know that a budget

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amendment will occur to reflect the new budget. However if at any time during the fiscal year you notice that your revenue collected has exceeded the estimate, you can contact the Budget Office. The Budget Office will then amend the budget to reflect the actual amount of revenue collected.

Departments that have budgets directly related to revenue must operate differently than the other departments that are allocated a certain amount from the University. These revenue related departments can only spend up to the amount that you collect. Even if the budget amount indicates that you still have funds remaining in your account, you can't use those funds until you collect the funds to cover it.

There are currently some limitations on how to manage fee budgets in PeopleSoft. You have to run 2 separate reports (Revenue Summary Report and Budget Progress Report) that can be found at the following link: <http://www.clayton.edu/budget/budgetmanagers>. Once you have run these reports, you would compare the revenue from the Revenue Summary Report versus the expenditures from the Budget Progress Report. This analysis would then give you the funds that you have remaining in your account to expend.

The BOR realized the limitations of some of the reports in PeopleSoft, so they have provided the USG institutions with the iStrategy tool. iStrategy is a management tool that draws all the data directly from the PeopleSoft database, but it allows you to present the information in a different format than the reports in PeopleSoft. The Budget Office has created a report in iStrategy that will allow the fee managers to view revenue versus expenditures on the same report. You can find this report at the following link: <http://www.clayton.edu/budget/istrategy>.

E. Quarterly Revenue Budget Review

All Budget Managers that have revenue associated with their department are required to submit a Quarterly Revenue Budget Review to the Budget Office. You will need to submit the Revenue Summary Report for the revenue account associated with your department. This report only shows the summary of revenue collected during the quarter. If you want to see the details of journal entries that make up the total, you would need to run a Ledger History Report which can be found at the following link: <http://www.clayton.edu/budget/budgetmanagers>.

F. Budget Amendments

There are times during the fiscal year when budgets must be amended for one reason or another. Budget amendments can be initiated either by the department itself or by the Budget Office. In order to initiate a budget adjustment the department must complete a Budget Amendment Request including all vital information. This form along with instructions, tips, and examples can be found at the following link: <http://www.clayton.edu/budget/budgetamendments>. All budget amendments initiated by the department will need to be signed by all management levels responsible for the budgets changed by the amendment to ensure that all impacted parties are aware of the changes. In addition to the Dept. Head all amendments initiated within the Academic Affairs division must also be approved by the Provost. The form is submitted to the budget department and entered into PeopleSoft.

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Amendments initiated by the Budget Office are for budget reductions enacted by the Board of Regents, the President, or Chief Business Officer or for maintenance to the account. Examples of Budget maintenance include (but are not limited to):

- Quarterly Salary Savings
- Adjustment of miscellaneous revenue
- Adjust Tuition Revenue
- Student assistant funding

The Budget Office will notify the impacted Budget Manager via email if any of the above amendments affect their departmental budget.

G. Budget Overrides

Sometimes when financial transactions are being processed in the Business Office there are budget errors that are produced. The budget errors slow down the processing of those financial transactions by the Business Office. Generally this situation arises when a department has funds available in another area within the department to cover the associated expenditure. If this is the case, the Budget Office will send the Dept. Head the letter below notifying them of the situation and actions needed to rectify it.

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Expenditures Budget Override

TO:

FROM: Scott McElroy, Director of Budgets

DATE: February 6, 2020

SUBJECT: Exceeded Departmental Budget

Accounting Services was trying to post a transaction involving your department, but the transaction failed budget check due to insufficient funds. We will need to process a budget override in order not to hold up the processing of the rest of the transaction. You will need to send an email to nicoleharris@clayton.edu acknowledging that the budget override was processed and identifying the source of additional funds to cover the transaction. You will then need to submit a budget amendment within **3 business days** that covers the transaction in question as well as preparing for the remainder of the fiscal year.

I need you to sign and date below certifying that you have been notified by the Budget Office of the budget situation.

Budget Manager

Date

Please sign and return this letter to:

Nicole Harris

Accountant II, Office of Budget and Finance

Woodlands Hall, Ste. 130

CC: Corlis Cummings, VP Business & Operations

???, Assistant VP/Controller

???, VP

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II. TRAVEL AND EXPENSES

A. Background

The Travel and Expense group serves as a part of the Budget & Finance Department at Clayton State University. The group processes requests for payment and cash advances associated with University-related travel and out-of-pocket expenditures. The University's policies and procedures related to travel are located at <http://www.clayton.edu/accounting-services/expenses/travel>. These reimbursements may include expenses related to recruiting and non-employee travel costs.

Travel and Expense (EXPENSE) does not handle:

- Pre-travel check requests for lodging or conference registration fees (handled by Accounts Payable)
- Conference registration fees charged to a P-Card (handled by Procurement)

B. Understanding Travel Authorizations

Travel Authorization Form - <http://www.clayton.edu/accounting-services/expenses/travel/forms>

"T-Auths" are required for all employee expenditures charged to the following GL accounts, even if the University will not reimburse any of the employee's travel costs:

640110	Travel Of Emp-Faculty /Student Competition	641260	Intl Travel-Emp-Rental Car
641110	Travel-Emp-Ground Transportation	641270	Intl Travel-Emp-Parking
641120	Travel-Employees-Air Travel	641290	Intl Travel-Emp-VISAPAS
641130	Travel-Employees-Meals	641310	Trvl-Emp Recruit-Ground Transportation
641140	Travel-Employees-Lodging	641320	Trvl-Emp Recruiting-Air Travel
641150	Travel-Employee-Miscellaneous	641330	Travel-Emp Recruiting-Meals
641160	Travel-Employees-Rental Car	641340	Trvl-Emp Recruiting-Lodging
641170	Travel-Employee-Parking	641350	Trvl-Emp Recruiting-Miscellaneous
641210	Intl Travel-Emp-Ground Transportation	641360	Trvl-Emp Recruiting-Rental Car
641220	Intl Travel-Emp-Air Travel	641370	Trvl-Emp Recruiting-Parking
641230	Intl Travel-Emp-Meals	641510	Travel - Employee Mileage
641240	Intl Travel-Emp-Lodging	641520	Travel-Emp Recruiting Mileage
641250	Intl Travel-Emp-Miscellaneous		

The amounts entered on the travel authorizations do not directly/immediately impact the department budget; funds are not encumbered, earmarked or set aside for travel authorizations and must be manually deducted from available funds in the departmental budget for management and planning purposes.

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No-Cost Travel Authorizations

To designate a travel authorization as a “no-cost t-auth,” select the checkbox in cell A35 of the Travel Authorization Form.

30	Mode of Transportation (DOAS Car Rental Cost Comparison Form Must be Attached)			
31	<input type="checkbox"/> State Contract Airline	<input type="checkbox"/> Non-Contract Airline	<input type="checkbox"/> Personal Automobile	<input type="checkbox"/> Rental Vehicle
32				
33	<input type="checkbox"/> Other :			
34	<input type="checkbox"/> Standing Authorization to Travel			
35	<input checked="" type="checkbox"/> No Expenses to Occur (Zero Cost)			
36				
37				

Enter zeros in all cost fields:

21	Estimated Cost of Travel:		
22	Registration - (Use	\$	-
23	P-card if possible)		
24	Hotel	\$	-
25	Meals	\$	-
26	Transportation	\$	-
27	Other (Explain)	\$	-
28	Total	\$	-

Standing Travel Authorizations

Departments may issue “standing t-auths” for recruiting and other types of travel, which occur on a regular basis throughout the fiscal year.

To designate a travel authorization as a standing t-auth, select the checkbox in cell A34 of the Travel Authorization Form.

30	Mode of Transportation (DOAS Car Rental Cost Comparison Form Must be Attached)			
31	<input type="checkbox"/> State Contract Airline	<input type="checkbox"/> Non-Contract Airline	<input type="checkbox"/> Personal Automobile	<input type="checkbox"/> Rental Vehicle
32				
33	<input type="checkbox"/> Other :			
34	<input checked="" type="checkbox"/> Standing Authorization to Travel			
35	<input type="checkbox"/> No Expenses to Occur (Zero Cost)			
36				
37				

Enter the employee’s total estimated cost of travel for the entire fiscal year, broken down by cost category.

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21	Estimated Cost of Travel:	
22	Registration - (Use	
23	P-card if possible)	
24	Hotel	\$ 2,670.00
25	Meals	\$ 1,080.00
26	Transportation	\$ 1,380.00
27	Other (Explain)	\$ -
28	Total	\$ 5,130.00

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SAMPLE TRAVEL AUTHORIZATION

Account	Fund	Department	Program	Class	Project
	10600	5510100	16200	11000	

Name	Jane Smith
Title	Director
Department	Accounting Services
Employee ID	024511
Telephone No.	678-466-4187
Travel Dates	December 12-14, 201X
Destination	Savannah, GA

Purpose of Trip (including an explanation of why this request is considered essential travel)

Attend Georgia Summit Conference

Estimated Cost of Travel:

Registration - (Use P-card if possible)	\$	50.00
Hotel	\$	267.00
Meals	\$	108.00
Transportation	\$	138.00
Other (Explain)	\$	-
Total	\$	563.00

Mode of Transportation (DOAS Car Rental Cost Comparison Form Must be Attached)

State Contract Airline
 Non-Contract Airline
 Personal Automobile
 Rental Vehicle
 Other :
 Standing Authorization to Travel
 No Expenses to Occur (Zero Cost)

Signed <i>Jane Smith</i>	Date November 14, 201X
Employee Requesting Travel	
Signed <i>U R Supervisor</i>	Date November 14, 201X
Approved Travel Authorization	
Signed	Date
Approval to expense to another cost center	

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SAMPLE "STANDING" TRAVEL AUTHORIZATION

Account	Fund	Department	Program	Class	Project	
	12280	7021000	28100	43000		
Name	John Martin					
Title	Assistant Coach					
Department	Athletics					
Employee ID	024511					
Telephone No.	678-466-4187					
Travel Dates	July 1, 201X to June 30, 201X					
Destination	Various					
Purpose of Trip (including an explanation of why this request is considered essential travel)						
Perform recruiting duties during FY 201X						
Estimated Cost of Travel:						
Registration - (Use P-card if possible)						
Hotel	\$				2,670.00	
Meals	\$				1,080.00	
Transportation	\$				1,380.00	
Other (Explain)	\$				-	
Total	\$				5,130.00	
Mode of Transportation (DOAS Car Rental Cost Comparison Form Must be Attached)						
<input type="checkbox"/> State Contract Airline <input type="checkbox"/> Non-Contract Airline <input type="checkbox"/> Personal Automobile <input type="checkbox"/> Rental Vehicle <input type="checkbox"/> Other : <input checked="" type="checkbox"/> Standing Authorization to Travel <input type="checkbox"/> No Expenses to Occur (Zero Cost)						
Signed	<i>John Martin</i>				Date	November 14, 201X
Employee Requesting Travel						
Signed	<i>Athletic Directory</i>				Date	November 14, 201X
Approved Travel Authorization						
Signed					Date	
Approval to expense to another cost center						

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C. Authorized Travel

All cash advances and reimbursement requests must be authorized prior to payment. For purposes of this document, “authorized travel” means:

- Supported by a hard-copy, approved travel authorization, fully executed prior to travel (see sample form at page 12) (<http://www.clayton.edu/accounting-services/expenses/travel/forms>)
- Approved in PeopleSoft by the departmental budget manager
- Approved in PeopleSoft by the project manager (for expenses “charged” to a project id)
- Approved in PeopleSoft by an authorized member of the Travel and Expense group

D. Travelers

The Travel and Expense group handles cash advances and expense reimbursements for University personnel who have an employee id (EMPLID) and are paid through ADP (not Accounts Payable).

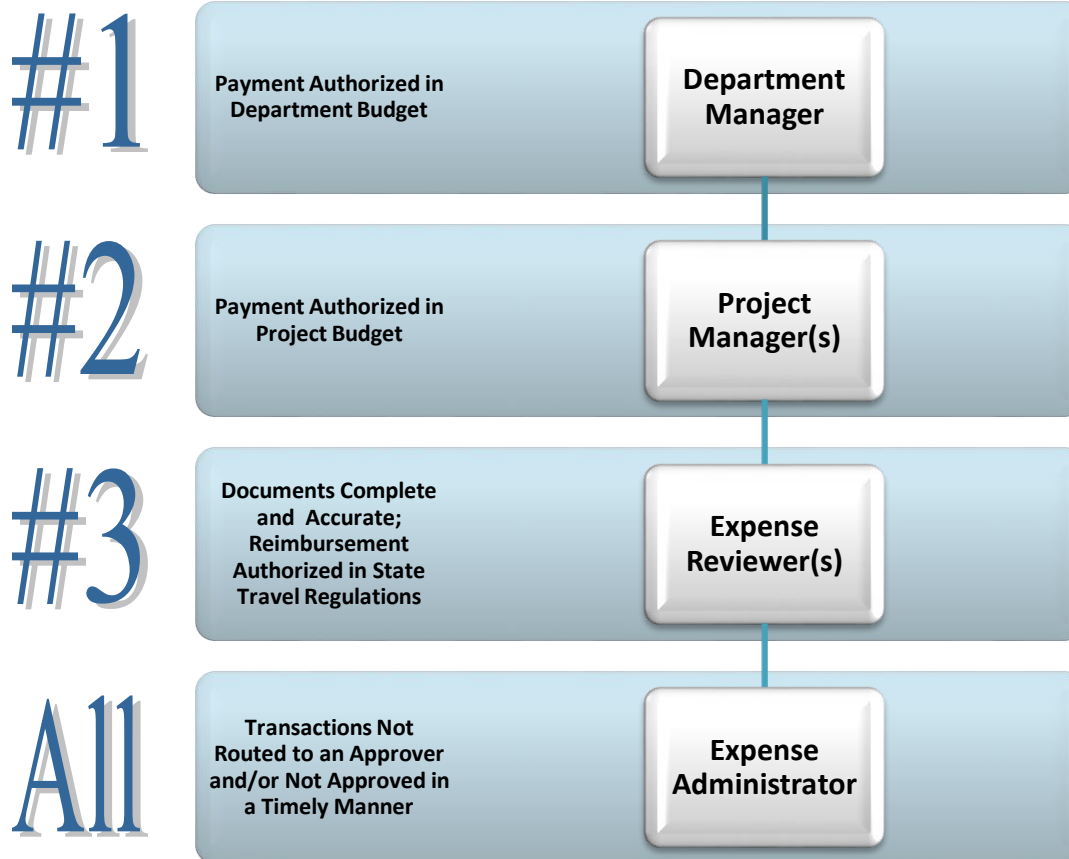
Employees receiving reimbursement through the Travel and Expense group must use PeopleSoft's Employee Self Service portal for online entry of cash advance requests, expense reports and profile maintenance. Instructions for these tasks are stored on the Clayton State website at:

<http://www.clayton.edu/accounting-services/expenses/travel/faqs>.

E. Approvers

The Security Administrator for Clayton State establishes and maintains approver profiles for each approval level, using the following hierarchy:

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Approval authorizations are documented using the Expense Approver form, available upon request, from the Security Administrator (celestewade@clayton.edu) or the Expense Administrator (mica grant@clayton.edu).

F. Chart Field Coding

By default, employee expenses are charged to the department, fund, program, class or project specified in his/her Expense User Profile. These values may be updated by the user at the time of data entry, the expense approver at the time of review or the EXPENSE reviewer at the time of final payment staging. (Chart field coding errors discovered after final payment staging must be corrected via journal entry in the GL.)

Users selecting the non-employee expense types must use extra caution when entering amounts for reimbursement. If the non-employee (who is also not a student) paid to participate in a program or event, and travel-related costs are to be paid or offset from these amounts received from the non-employee, an Agency department id must be used in the reimbursement chart field string. For additional information or assistance in handling such transactions, please contact the Budget Director or Director of Accounting Services.

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G. Understanding Cash Advances

The State of GA has changed the policies regarding cash advances effective 7/1/13. Cash advances are now only available to employees whose current annual salary is \$50,000 or less. The only exception to this policy is when a faculty or staff employee is participating in student programs and/or athletic events. Due to this change, the Accounting Services has changed their processes and procedures in how cash advances will be handled. The Director of Accounting Services will maintain a database that lists all faculty and staff current annual salary data. The steps included in the new process are listed below.

- 1) Employee processes cash advance request using T & E module in Peoplesoft.
- 2) Manager approves cash advance and sends paper approval to Accounting Services.
- 3) Director of Accounting Services reviews request and verifies that the requestor's salary does not exceed the threshold.
- 4) Once the Director of Accounting Services approves, the cash advance is processed and payment is issued.

Travelers may request cash advances for travel, as an alternative to funding official travel from personal funds and seeking reimbursement. At the time of expense reimbursement, travelers enter the cash advance information and the system calculates the over or underpayment amount.

Expense reports must be filed within 10 days of return from travel, if cash advances are involved. Excess funds related to the cash advance should be returned with the printed, signed expense report, if at all possible. (State regulations require the excess funds to be returned within 45 calendar days of return from travel. (See, BPM > Travel > 4.3.1 General Provisions, www.usg.edu/business_procedures_manual for more details).

Travelers are encouraged to use cash advances to cover the cost of airfare tickets purchased on personal credit cards, per diems and similar travel-related costs. Travelers are also encouraged to use checks issued by Accounts Payable, instead of cash advances, to cover hotel and lodging costs. Travelers may receive and apply multiple cash advances to a single travel event.

Because cash advances are coded to a balance sheet account in the GL, cash advances have no budget impact and do not encumber available funds.

H. Required Documentation – Cash Advances

Cash Advance requests must be accompanied by an approved travel authorization.

<http://www.clayton.edu/accounting-services/expenses/travel/forms>)

I. Understanding Expense Reports

Travelers enter expense reports in PeopleSoft, using the Employee Self-Service portal: <https://dfs-fineapps.gafirst.usg.edu/psp/F89PRD/?cmd=login&languageCd=ENG>

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To set up a new employee account in PeopleSoft, consult the Accounting Services > Expense website: <http://www.clayton.edu/accounting-services/expenses/travel/howdoi/peoplesoft>

Travelers must file an expense report when they return from official travel if:

- Travel-related expenses were incurred, even if the amounts were paid by another member of the travel entourage. (Each employee must report his/her own expenses and receive his/her own expense reimbursement. In situations where one employee paid expenses on behalf of another employee, the two employees should “settle up” between themselves.)
- Travel-related expenses were “pre-paid” by Accounts Payable (such as hotel or registration fees)
- A cash advance was issued to the traveler

J. Don't Wait!

State guidelines require an employee to file for reimbursement within 45 days of returning from travel; expenses become non-reimbursable, if submitted after the 45-day deadline. (See, BPM > Travel > 4.3.1 General Provisions, www.usg.edu/business_procedures_manual for more details).

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K. Required Documentation – Expense Reports

Reimbursement requests must be accompanied by the following documents, where applicable:

Reference	Form		Applies to		
			EE TRAVEL	Non-EE TRAVEL	MISC EXP
	Please submit ...				
1	<input type="checkbox"/>	Printed Copy of PeopleSoft Expense Report	X	X	X
2	<input type="checkbox"/>	Attachments:			
3	<input type="checkbox"/>	Travel Authorization	X	X	
4	<input type="checkbox"/>	Receipts for			
5	<input type="checkbox"/>	Airfare	X	X	
6	<input type="checkbox"/>	Baggage Charges	X	X	
7	<input type="checkbox"/>	Conference Registration	X	X	
8	<input type="checkbox"/>	Hotel	X	X	
9	<input type="checkbox"/>	Membership Dues	X	X	
10	<input type="checkbox"/>	Miscellaneous Reimbursable Expenditures			X
11	<input type="checkbox"/>	Parking	X	X	
12	<input type="checkbox"/>	Rental Car	X	X	
13	<input type="checkbox"/>	Rental Car Gas	X	X	
14	<input type="checkbox"/>	Supplies	X	X	
15	<input type="checkbox"/>	Taxi/Shuttle/Limo/Subway	X	X	
16	<input type="checkbox"/>	Other Travel-Related Charges (Describe):	X	X	
17			X	X	
18			X	X	
19			X	X	
20			X	X	
21			X	X	
22			X	X	
23	<input type="checkbox"/>	Van Availability Verification Form	X	X	
24	<input type="checkbox"/>	DOAA Rental Car Cost Comparison	X	X	
25	<input type="checkbox"/>	Conference Agenda	X	X	
26	<input type="checkbox"/>	Hotel Occupancy Tax Exemption Form	X	X	
27	Make sure ...				
28	<input type="checkbox"/>	Prepays on the expense report use the Prepaid Payment Type	X	X	X
29	<input type="checkbox"/>	Cash advances are properly accounted for	X	X	X
30	<input type="checkbox"/>	Expense report and prepaid voucher use the same chartfields	X	X	X
31	<input type="checkbox"/>	Sales tax is removed from expense report amounts	X	X	X
32	<input type="checkbox"/>	Pcard charges are excluded from the expense report	X	X	X
33	<input type="checkbox"/>	Printed expense report is signed by the traveler	X	X	X

33	<input type="checkbox"/>	Printed expense report is signed by the traveler	X	X	X
32	<input type="checkbox"/>	Pcard charges are excluded from the expense report	X	X	X
31	<input type="checkbox"/>	Sales tax is removed from expense report amounts	X	X	X
30	<input type="checkbox"/>	Expense report and prepaid voucher use the same chartfields	X	X	X
29	<input type="checkbox"/>	Cash advances are properly accounted for	X	X	X
28	<input type="checkbox"/>	Prepays on the expense report use the prepaid payment type	X	X	X
27	Make sure ...				
26	<input type="checkbox"/>	Hotel Occupancy Tax Exemption Form	X	X	
25	<input type="checkbox"/>	Conference Agenda	X	X	

Budget Manager's Handbook

L. Receipts

Clayton State requires receipts for the following expenses, even if the cost is under \$25:

- Airfare
- Baggage Charges
- Conference Registration
- Hotel (expense report must itemize each type of charge)
- Membership Dues (must be in the name or and/or for the benefit of the University, not the traveler; or, must be a requirement for attending the conference)
- Parking
- Rental Cars
- Rental Car Gas (must be reimbursed to the person who rented the car)
- Supplies
- Taxis, Shuttles, Limo Service/Subway, Metro and Rail Passes
- Other Travel-Related Charges

Please glue or tape small original receipts to a sheet of letter-sized “copier paper” when submitting them for reimbursement.

M. Mileage Reimbursement Documentation

All employee expense reports requesting mileage reimbursement must include the following attachments.

- Vehicle Availability Verification Printout, Denying Request
- DOAS Rental Car Cost Comparison
- MapQuest online mileage calculation
 - from CSU to travel destination and from travel destination to CSU
 - from home to CSU (“commuter miles”)

These attachments are used to validate the traveler selected the appropriate reimbursement rate (Tier 1 or Tier 2) on the expense report. The Tier 1 reimbursement rate applies to all net travel (total miles less “commuter miles”) of 100 miles or less per trip. The Tier 2 reimbursement rate applies to all other travel, unless:

- A university vehicle was not available for use by the traveler
- The cost of a rental car was greater than the cost of mileage reimbursement at the Tier 1 rate
- Or, if approved in writing by the President or his/her designee, under limited circumstances

For more information about commute mileage calculations or current effective reimbursement rates, to go: <http://www.clayton.edu/accounting-services/expenses/travel/faqs#22>.

Vehicle Availability Verification Form - http://apps.clayton.edu/vehicle_request

Budget Manager's Handbook

Request Input Screen

University Van Reservation

Seven Passenger Van

Required 100 Miles Minimum Trip

January 2013							February 2013							March 2013						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			3	4	5							1	2						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28			24	25	26	27	28	29	30
																				31

Today

color codes: Today Available Unavailable

Select return date from the available dates above or click in field to enter directly.

Departure Date	Departure Time	Return Date	Return Time
<input type="text" value="01/18/2013"/>	<input type="text" value="8:00 AM"/>	<input type="text" value="01/18/2013"/>	<input type="text" value="4:00 PM"/>

Return after hours call 678-466-4240 for instructions

First Name	Last Name
<input type="text" value="Shirley"/>	<input type="text" value="Criscillis"/>
Contact's Phone	Contact's Email
<input type="text" value="(678) 466-4256"/>	<input type="text" value="ShirleyCriscillis@mail.clayton.edu"/>
Department	Department Account No.
<input type="text" value="Budget and Finance"/>	<input type="text" value="5510100"/>
Drivers	Number of Persons
<input type="text" value="Shirley Criscillis"/>	<input type="text" value="1"/>

IF A REQUESTOR IS NOT THE DRIVER OF THE SHUTTLE VAN, IT IS THE REQUESTOR'S RESPONSIBILITY TO MAKE SURE THE DRIVER ACKNOWLEDGES THE POLICY, DRIVER SAFETY TIPS AND AUTO LIABILITY VIDEO.

- Requestor acknowledges the trip is at least 100 miles.
- Requestor acknowledges and agrees with the [University Vehicle Use Policy and Driver Tips](#).
- Requestor acknowledges and agrees with required [Auto Liability Coverage Video](#) (required annually)
- Requestor acknowledges the driver(s) having a valid Georgia Driver's License.
- Requestor acknowledges van request has been approved by Administrative Office/Department Head.

23 | Page

Budget Manager's Handbook

Request Denial

The screenshot displays a web browser window with a blue header for Clayton State University. The header includes navigation links: SWAN Portal Login, Directory, Contact Us, Offices & Departments, Calendars, Future Students, Current Students, Academic Programs, Alumni/Community, and QUICK LINKS. A search bar is located on the right side of the header. The main content area features a message: "We are sorry but the van is unavailable for one or more days that you requested. Therefore, your request is denied." Below this message is a button labeled "Back to List". The footer contains copyright information for 2012 Clayton State University, accreditation details, and a list of campus locations: Main Campus, Clayton State East, Fayette, and Henry. Social media icons for Facebook, Twitter, YouTube, and LinkedIn are also present. The browser's address bar shows "Internet" and the page is zoomed to 100%.

CLAYTON STATE UNIVERSITY

SWAN Portal Login Directory Contact Us Offices & Departments Calendars

Future Students Current Students Academic Programs Alumni/Community QUICK LINKS

We are sorry but the van is unavailable for one or more days that you requested. Therefore, your request is denied.

[Back to List](#)

© 2012 Clayton State University
A Senior Unit of the University System of Georgia
Accreditation
Equal Opportunity
Ethics & Integrity

LOCATIONS
Main Campus, 2000 Clayton State Boulevard, Morrow, GA 30260, (678) 466-4000
Clayton State East, 5823 Trammell Road, Morrow, GA 30260
Fayette, 100 World Drive, Suite 100, Peachtree City, GA 30269, (678) 466-5000
Henry, 401 Tomlinson St., McDonough, GA 30253

FOLLOW US

Done Internet 100%

Budget Manager's Handbook

DOAS Rental Car Cost Comparison - <http://ssl.doas.state.ga.us/vehcostcomp/>

Request Input Screen

Car Rental Cost Comparison
Customer Focused, Performance driven

Georgia
Department of Administrative Services

1. Select pick up location for cost comparison purposes:
 Capitol Hill Motor Pool **** Other Enterprise Locations Compare both locations
2. Enter the number of miles:
Business miles you plan to drive: Miles you commute daily (round trip):
3. Enter the number of days (24 hour period) for which you plan to rent the vehicle:
4. Do you have access to a vehicle provided by your organization?***
 Yes No
5. Select up to two types of vehicles for comparison by clicking on the pictures below:

Compact Mid-Size Full Size Mini-Van

Perform Calculations RESET

Capitol Hill Fuel Calculation.


- * **Capitol Hill** mileage rates with Enterprise Fuel Card (Place cursor over the words "Capitol Hill" printed in blue)
- ** These calculations are for planning purposes only and may not represent actual costs. Calculations include anticipated fuel cost, vehicle type at the time of rental and mileage.
- *** ½ Day Rental at the **Capitol Hill** location is at a reduced rate. All other locations ½ Day Rental is at the standard one day rate.
- **** The standard mileage reimbursement rate is \$0.555 per mile. If you have access to a vehicle provided by your organization but do not use it, the reimbursement rate is \$0.23 per mile.

Budget Manager's Handbook

Comparison Results

The screenshot shows a web browser window with the URL <http://ssl.doas.state.ga.us/vehcostcomp/>. The page features the Georgia Department of Administrative Services logo and the title "Car Rental Cost Comparison Results". It displays input parameters: 185 business miles, 13* commute miles, and 2 rental days. A table compares "Other Enterprise Locations" at \$105.25 with a "Mid Size" car at \$95.46. The "Mid Size" option is labeled as the "Best Value", resulting in a \$9.79 saving. A "Print this Page" button is circled in red. A disclaimer at the bottom states that approved car rental sizes are economy, compact, or intermediate (midsize), and that vans require justification for more than four travelers.

Number of business miles you plan to drive: 185.
Number of commute miles you plan to drive: 13*.
Number of days for which you plan to rent the vehicle: 2.
Reimbursement for driving your personal car is 172 miles x \$0.555 per mile equals: \$95.46.

Pickup Location	 Mid Size
Other Enterprise Locations	\$105.25

Reimbursement for driving your personal car	\$95.46	Best Value
Other Enterprise Locations--Mid Size	\$105.25	Second Best Value
Saving	\$9.79	

Dollar figures in the table above include daily rental plus estimated taxes and fuel costs (\$3.15 per gallon)

*Paragraph 2.3 of the Statewide Travel Policy, normal commuting miles must be deducted when calculating total mileage reimbursement

[Reserve Car](#) [Close Window](#) [Print this Page](#)

Approved car rental sizes are economy, compact or intermediate (midsize). Vans may be rented when there are more than four travelers. Other vehicle types require business related justification

Budget Manager's Handbook

N. Conference Agendas

Conference agendas must be provided as a part of the expense reimbursement documentation. These documents are used by the Expense Reviewer to determine whether meal expenses are eligible for reimbursement. According to state travel guidelines, non-conference meals are not reimbursable if the conference provided a meal as a part of the registration fee.

O. Turn-Around Time

Current Service Level Agreements ("SLA") require the Expense department to issue payment within 10 business days of documentation receipt in the EXPENSE department. Missing documentation, unsigned expense reports, budget checking exceptions and differences between receipts and report amounts may expand the turn-around time beyond EXPENSE's established SLA deadline.

P. RUSH Payment Requests

On occasion, the Expense group receives requests to process reimbursements sooner than the established SLA deadline. Such requests must be submitted to and approved by the Director of Accounting services; EXPENSE department personnel do not have the authority to designate payment requests as RUSH.

Q. Payment Delivery Options

State guidelines encourage travelers to elect EFT (direct deposit) payments for expense reports and cash advances. (See, BPM > Travel > 4.3.1 General Provisions, www.usg.edu/business_procedures_manual for more details).

In circumstances where the traveler's expense profile does not reflect banking information or if the bank is unable to successfully achieve pre-note confirmation, a check will be issued. If the user receives a "paper check" for expense reimbursement, the check is held in the Accounting Services group for pickup during normal working hours.

R. Budget Checking Exceptions

Failing to use chart fields specified in the department's speed charts or exceeding the budgeted amount causes PeopleSoft to log budget checking exceptions. These exceptions are jointly resolved by the Budgeting and EXPENSE departments, either by changing the expense report chart fields or transferring money from one budget line item to another. These remediation processes take time and may expand the turn-around time beyond EXPENSE's established SLA deadlines.

Budget Manager's Handbook

To proactively manage this process, Budget Managers may use the Budget Progress Report – Full Detail offered in PeopleSoft (BORRG042).

Navigation: BOR Menus>BOR GL Reports> Budget Progress Report

BUDGET PROGRESS REPORT - FULL DETAIL										
Clayton State University										
Budget Manager: Criscillia, Shirley			Budget Period: 2013							
Department: 5510100 Office of Accounting Services			Acct Period From: 7 (JAN 2013)							
Fund Code: 10500 Tuition			Acct Period To: 9 (MAR 2013)							
Account	Jrnl/Tran	Program/Class	APPROD	ORG	Pre-Encum	Encumbrance	Expended	Remaining		
Date	Type	DocumentID	Budgeted	Budgeted						
		Line Description	Vendor	Check						
50000	Personal Services	16200 / 11000	566,642.00							
521000	Salaries- Professional/Admin	16200 / 11000	330,565.00							
521100	Salaries- Professional/Admin									
01/31/13	Jrnl Entry P000891973	561 January 2013 Monthly Payroll			0.00	0.00	24,805.72			
02/08/13	Jrnl Entry P000892838	476 January 2013 Encumbrance Proje			0.00	124,028.60	0.00			
02/28/13	Jrnl Entry P000902775	569 February 2013 Monthly Payroll			0.00	0.00	28,555.72			
02/28/13	Jrnl Entry P000902794	424 Feb 2013 Monthly PR - Encumbr			0.00	-28,555.72	0.00			
02/28/13	Jrnl Entry P000902930	174 February 2013 Encumbrance Proj			0.00	18,750.00	0.00			
03/29/13	Jrnl Entry P000916473	612 March 2013 Monthly Payroll			0.00	0.00	28,555.72			
03/29/13	Jrnl Entry P000916487	462 March 2013 Monthly PR - Encumb			0.00	-28,555.72	0.00			
Prior Period(s) Total					0.00	0.00	150,135.18			
Totals					0.00	85,667.16	232,052.34	12,845.50		
522000	Salaries- Staff	16200 / 11000	71,654.00							
522100	Salaries- Staff									
01/11/13	Jrnl Entry P000886370	328 January 2013 1st HW Payroll			0.00	0.00	2,755.87			
01/11/13	Jrnl Entry P000886372	228 Jan 2013 1st HW PR - Encumbran			0.00	-2,755.87	0.00			
01/25/13	Jrnl Entry P000887833	367 January 2013 2nd HW Payroll			0.00	0.00	2,755.86			
01/25/13	Jrnl Entry P000887839	233 Jan 2013 2nd HW PR - Encumbran			0.00	-2,755.86	0.00			
01/31/13	Jrnl Entry P000891788	258 HR Payroll - Encumbrances			0.00	5,511.73	0.00			
02/08/13	Jrnl Entry P000892838	946 January 2013 Encumbrance Proje			0.00	31,692.44	0.00			
02/08/13	Jrnl Entry P000895201	420 February 2013 1st HW Payroll			0.00	0.00	2,755.87			
02/08/13	Jrnl Entry P000895214	269 Feb 2013 1st HW PR - Encumbran			0.00	-2,755.87	0.00			
02/22/13	Jrnl Entry P000899382	373 February 2013 2nd HW Payroll			0.00	0.00	2,755.86			
02/22/13	Jrnl Entry P000899389	232 Feb 2013 2nd HW PR - Encumbran			0.00	-2,755.86	0.00			
03/08/13	Jrnl Entry P000907616	375 March 2013 1st HW Payroll			0.00	0.00	2,755.87			
03/08/13	Jrnl Entry P000907625	233 March 2013 1st HW PR - Encumbr			0.00	-2,755.87	0.00			
03/22/13	Jrnl Entry P000911022	407 March 2013 2nd HW Payroll			0.00	0.00	2,755.86			
03/22/13	Jrnl Entry P000911039	260 March 2013 2nd HW PR - Encumbr			0.00	-2,755.86	0.00			
Prior Period(s) Total					0.00	0.00	34,480.92			
Totals					0.00	20,668.98	51,016.11	-31.09		
525000	Salaries- Casual Labor	16200 / 11000	30,000.00							
Prior Period(s) Total					0.00	0.00	0.00			
Totals					0.00	0.00	0.00	30,000.00		
Report ID: BORRG042 Date: 04/15/2013 @ 09:45:26 DB-PS99RD Version#: 2.32 Page: 1										

Please contact the Security Administrator if you do not have access to this report.

Budget Manager's Handbook

Budget Managers may also benefit from maintaining the following Budget Worksheet, which incorporates information from the Budget Progress Report.

1 Department ID: _____		2 Department Name: _____		3								4						
5 Per Budget Activity Report												6 Per Budget Manager						
7 Account	8 Description	9 Fund	10 Program	11 Class	12 APPROP	13 ORG	14 Pre-Encumbered	15 Encumbered	16 Expended	17 Remaining	18 Ref	19 Earmarked	20 In Process	21 Reserved	22 Transferred	23 Available		
500000	Personal Services	10500	16200	11000	\$ 575,261.00	\$ 575,261.00	\$ -	\$ 329,295.79	\$ 158,714.97	\$ 87,250.24	A	\$ 18,500.00	\$ 235.12	\$ 4,362.51	\$ -	\$ 64,152.61		
600000	Travel	10500	16200	11000	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 604.07	\$ 2,395.93	B	\$ 4,000.00	\$ -	\$ 119.80	\$ (1,723.87)	\$ 0.00		
700000	Operating Supplies & Expenses	10500	16200	11000	\$ 25,706.00	\$ -	\$ -	\$ -	\$ 12,139.26	\$ 13,566.74	C	\$ 5,000.00	\$ -	\$ 678.34	\$ 3,223.87	\$ 4,664.53		
800000	Equipment	10500	16200	11000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	D	\$ 1,500.00	\$ -	\$ (1,500.00)	\$ -	\$ -		
9 Total:					\$ 603,967.00	\$ 575,261.00	\$ -	\$ 329,295.79	\$ 171,458.30	\$ 103,212.91		\$ 29,000.00	\$ 235.12	\$ 5,160.65	\$ -	\$ 68,817.14		
Budget						Actual					Set Aside							
17																		
18 Earmark Explanations (12)																		
19 A Casual labor + placement fee																		
20 B Attend Glacier Conference in San Francisco																		
21 C Purchase office furniture - new employee																		
22 D Fund additional travel and office furniture requirements																		
23																		
24																		
25																		
26																		
27 Worksheet Legend																		
28 1 Account - Sub Heading, Budget Activity Report					10 Voucher/Payment Amounts													
29 2 Description - Sub Heading, Budget Activity Report					11 Remaining = (APPROP - Pre-Enc - Enc - Expended)													
30 3 Fund Code - Report Heading, Budget Activity Report					12 Ref = Reference, explaining Earmarked amounts													
31 4 Program - Sub Heading, Budget Activity Report					13 Future foreseeable expenditures													
32 5 Class - Sub Heading, Budget Activity Report					14 Current month transactions not reflected in budget activity report													
33 6 Budget Ledger - Sub Heading, Budget Activity Report					15 5% of budget set aside for decreases in anticipated revenue or state-mandated budget cuts													
34 7 Budget Sub-Ledger - Sub Heading, Budget Activity Report (informational only)					16 Amounts moved from other line items (minus amount for recipient, plus amount for donor)													
35 8 Requisition Amounts					17 Available = (Remaining - Earmarked - In Process - Reserved - Transferred)													
36 9 Purchase Order Amounts																		
37																		
38																		

To download an electronic version of this worksheet, go to the following Accounts Payable webpage: <http://www.clayton.edu/accounting-services/accountspayable/forms> and select Budget Manager's Worksheet. (Instructions are included.)

S. Payment Inquiry Tools

Budget Managers may review the status of employee payments, using the following delivered PeopleSoft inquiries:

Navigation	Information Provided
Travel and Expenses > T and E Administration Center > View Payment History	All payments made to an employee
Travel and Expenses > T and E Administration Center > Employee Expense History	All expense documents (cash advances and expense reports) related to an employee

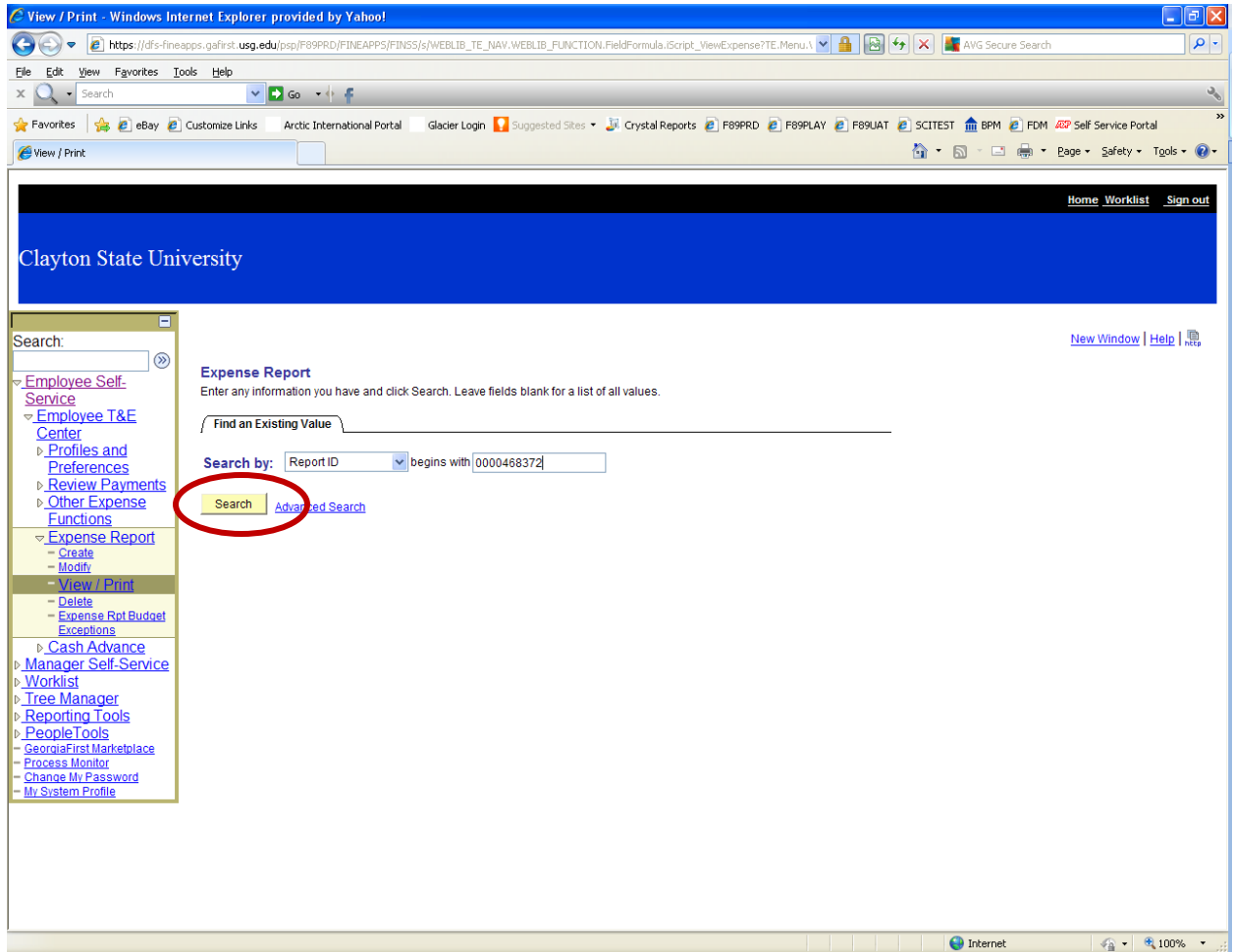
Please contact the Security Administrator if you do not have access to these pages.

Budget Manager's Handbook

T. Printing Expense Documents

All expense reports and cash advances *must be printed and signed by the traveler* in order to be processed for payment. (Departmental approval on the hard-copy document is optional.)

Navigation: **Employee Self Service > Employee T&E Center > Expense Report [or Cash Advance] > View/Print > [Report id] [Search push button]**



Budget Manager's Handbook

Select the Printable View hyperlink:

The screenshot displays the Clayton State University Budget Manager interface. The top navigation bar includes 'Home', 'Worklist', and 'Sign out'. The main header identifies the user as 'Clayton State University'. A search bar is located at the top left. A left-hand navigation menu lists various system functions, with 'Expense Report' selected. The main content area is titled 'View Expense Report' and 'Expense Report Detail'. It shows general information for a reimbursement report with ID 0000468372, including description, business purpose, status, and destination location. Below this is a table with columns for Expense Type, Expense Date, Amount Spent, Currency, Payment Type, and Billing Type. A 'Totals' section summarizes the report's financial data. At the bottom, an 'Action History' table tracks the report's submission and approval. A red circle highlights the 'Printable View' link in the bottom right corner of the report details section.

Clayton State University

Home Worklist Sign out

Search: []

New Window | Help | Customize Page | []

View Expense Report

Expense Report Detail

User Defaults Report ID: 0000468372

General Information

Description: Reimbursement Comment: []
Business Purpose: []
Status: Paid Reference: []
Destination Location: MORROW Last Updated: 11/21/2012 By: wneal_APPVR_28
Post State: Posted Business Unit: 28000

Accounting Defaults More Options: [] GO

Details Customize | Find | View All | First 1 of 1 Last

*Expense Type	*Expense Date	*Amount Spent	*Currency	*Payment Type	*Billing Type
	11/20/2012	102.96 USD	USD	Visa	Internal

Totals

Employee Expenses:	102.96 USD	Due Employee:	102.96 USD
Non-Reimbursable Expenses:	0.00 USD	Due Vendor:	0.00 USD
Prepaid Expenses:	0.00 USD		
Employee Credits:	0.00 USD		
Vendor Credits:	0.00 USD		
Cash Advances Applied:	0.00 USD		

Definition of Totals

[Printable View](#)

Action History Customize | Find | First 1 of 3 Last

Profile	Name	Action	Date/Time
		Submitted	11/20/2012 11:10:15AM
1st Level Finance Dept Manager		Approved	11/20/2012 2:01:41PM
AP Payment Approval - Rcpt Ver		Approved	11/21/2012 10:29:27AM

[Return to Employee Self-Service](#)

[Return to Search](#) [Notify](#)

Internet 100%

Budget Manager's Handbook

When the document is displayed on the screen, select the File>Print options from the menu bar:

University System of Georgia
Expense Report

Expenses 8.9 - EXC4500 - ver 2.12

Employee ID/Name: Sheet ID: 0000468372 **Reference:**

Home/Mailing Address: **Business Purpose:** **Institution:** Clayton State University

Description: Reimbursement **Sheet Status:** Paid

Travel Auth ID:

Comments:

Expense Lines

Date	Expense Type	Personal	No Receipt	Expenditure Method	Location	Total Amount
Description		Additional Information		Merchant/Mileage		
Buss GL	Account	Fund	DeptID	Program	Class	Project
						Diet Amount
11/20/2012				VIS Visa		102.96
Honey Baked Ham-Luncheon						
	28000					102.96

Sheet ID	Employee Phone	Department	Entered By	Receipt ID	Creation Date	Print Date	Page Number
0000468372		5510100			11/20/2012	1/2/2013	1 of 2

Budget Manager's Handbook

The screenshot shows a web browser window displaying a budget report. The browser's address bar shows the URL: <https://dfs-fineapps.gafirst.usg.edu/psreports/F89PRD/3976650/EXC4500...4565205.PDF>. The browser's menu bar includes File, Edit, Go To, Favorites, and Help. The browser's toolbar includes a search box, a Go button, and various icons. The browser's status bar shows "Done" and "Unknown Zone".

The main content area of the browser displays a budget report. At the top, there is an "Approvals" section with a table:

Approver Profile	Name	Action	Action Dtm
		Approved	11/20/2012 2:01:41PM
		Approved	11/21/2012 10:29:27AM

Below the "Approvals" section, there is a signature area. A red arrow points to this area with the text "Sign Here". The signature area contains a text box with the following text:

"I do solemnly swear, under criminal penalty of a felony for false statements subject to punishment by fine of not more than \$1000 or by imprisonment for not less than one nor more than five years, that the above statements are true and I have incurred the described expenses and the state use mileage in the discharge of my official duties for the state."

Below the text box, there are two lines for "Employee Signature" and "Date". To the right of the text box, there is another text box with the following text:

"Online approvals are required. Physical signatures on the printed form are optional."

Below this text box, there are four lines for "Approved By" and "Date".

Below the signature area, there is a table with the following data:

Total Expenses:	102.96	USD
Less Personal Expenses:	0.00	
Less Prepaid Expenses:	0.00	
Less Company Paid Expenses:	0.00	
Less Cash Advance:	0.00	
Amount Due Employee:	102.96	

At the bottom of the report, there is a table with the following data:

Sheet ID	Employee Phone	Department	Entered By	Receipt ID	Creation Date	Print Date	Page Number
0000468372		5510100			11/20/2012	1/2/2013	2 of 2

Budget Manager's Handbook

U. Transmitting Original Expense Documents

Travelers must submit their signed, original expense report or cash advance (with supporting documentation) to the Expense group in Woodlands Hall (CSU East-Multi Purpose Building). For your convenience the Expense Checklist is displayed below (also displayed on page 10 of this document). Providing all required documentation at the time of submittal will allow the Expense group to process payment requests more efficiently.

Reference	Form		Applies to		
			EE TRAVEL	Non-EE TRAVEL	MISC EXP
	Please submit ...				
1	<input type="checkbox"/>	Printed Copy of PeopleSoft Expense Report	X	X	X
2	<input type="checkbox"/>	Attachments:			
3	<input type="checkbox"/>	Travel Authorization	X	X	
4	<input type="checkbox"/>	Receipts for			
5	<input type="checkbox"/>	Airfare	X	X	
6	<input type="checkbox"/>	Baggage Charges	X	X	
7	<input type="checkbox"/>	Conference Registration	X	X	
8	<input type="checkbox"/>	Hotel	X	X	
9	<input type="checkbox"/>	Membership Dues	X	X	
10	<input type="checkbox"/>	Miscellaneous Reimbursable Expenditures			X
11	<input type="checkbox"/>	Parking	X	X	
12	<input type="checkbox"/>	Rental Car	X	X	
13	<input type="checkbox"/>	Rental Car Gas	X	X	
14	<input type="checkbox"/>	Supplies	X	X	
15	<input type="checkbox"/>	Taxi/Shuttle/Limo/Subway	X	X	
16	<input type="checkbox"/>	Other Travel-Related Charges (Describe):	X	X	
17			X	X	
18			X	X	
19			X	X	
20			X	X	
21			X	X	
22			X	X	
23	<input type="checkbox"/>	Van Availability Verification Form	X	X	
24	<input type="checkbox"/>	DOAA Rental Car Cost Comparison	X	X	
25	<input type="checkbox"/>	Conference Agenda	X	X	
26	<input type="checkbox"/>	Hotel Occupancy Tax Exemption Form	X	X	
27	Make sure ...				
28	<input type="checkbox"/>	Prepays on the expense report use the Prepaid Payment Type	X	X	X
29	<input type="checkbox"/>	Cash advances are properly accounted for	X	X	X
30	<input type="checkbox"/>	Expense report and prepaid voucher use the same chartfields	X	X	X
31	<input type="checkbox"/>	Sales tax is removed from expense report amounts	X	X	X
32	<input type="checkbox"/>	Pcard charges are excluded from the expense report	X	X	X
33	<input type="checkbox"/>	Printed expense report is signed by the traveler	X	X	X

33	<input type="checkbox"/>	Printed expense report is signed by the traveler	X	X	X
32	<input type="checkbox"/>	Pcard charges are excluded from the expense report	X	X	X
31	<input type="checkbox"/>	Sales tax is removed from expense report amounts	X	X	X
30	<input type="checkbox"/>	Expense report and prepaid voucher use the same chartfields	X	X	X
29	<input type="checkbox"/>	Cash advances are properly accounted for	X	X	X
28	<input type="checkbox"/>	Prepays on the expense report use the Prepaid Payment Type	X	X	X

Budget Manager's Handbook

Still Have Questions?

Members of the Expense group will happily come to speak to your department during a Lunch 'n' Learn or regular staff meeting, to address questions and concerns related to Travel and Expense. Please contact the Director of Accounting Services to schedule a meeting date.

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III. ACCOUNTS PAYABLE

A. Background

The Accounts Payable (AP) group serves as a part of the Budget & Finance Department at Clayton State University. The department processes requests for payment for University-related purchases originating from purchase orders, contracts, leases and other sources.

Accounts Payable does not handle:

- P-card transactions (handled by the Procurement department),
- Reimbursements for purchases made by employees using personal funds or personal credit cards (handled by the Travel and Expense department), or
- Payments to employees (handled by the Payroll department).

B. Vendors

The Accounts Payable group handles vouchers and payments to domestic and international vendors. It also handles scholarship disbursements, refunds and payments to students and candidates for admission and employment.

New vendors who are not students must complete the appropriate IRS forms prior to receiving payment for goods and services. Please contact Accounts Payable for assistance in selecting and completing the applicable IRS forms for various vendor types.

C. Packing Slips & Bills of Lading

Purchased goods fall into two major categories:

Category	Example
Capital (Assets)	Golf carts, treadmills, copiers Other items with a useful life of 3 years or more
Non-Capital	Supplies and small equipment

Capital goods must be delivered to the Facilities Management group, prior to transmittal to the purchaser. The Facilities Management group creates a document in PeopleSoft, called a “receiver,” which is based on the information contained on the packing slip or bill of lading.

The Receiver entered into PeopleSoft serves as a link between the purchase order and the invoice voucher processed by the Accounts Payable group. Delivered processes in PeopleSoft compare the information on the purchase order, receiver and invoice voucher, to ensure the quantities and unit prices, applicable

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freight costs and other charges comply with the agreement spelled out in the purchase order. Discrepancies identified by PeopleSoft are jointly resolved by the AP and Procurement departments.

D. Invoices

Individual department administrators and budget managers receive invoices for purchased goods and services. These original invoices are attached to new vendor and IRS forms, a check request form and other supporting documentation before approval and transmittal to the Accounts Payable group for payment processing. An electronic version of the check request form may be found on the Accounts Payable website at: <http://www.clayton.edu/accounting-services/accountspayable/forms>.

Budget Managers can minimize the amount of time and effort associated with problem resolution on check requests by heeding the following advice:

- Submit a separate check request for each invoice
- Fully and accurately complete the check request form for each submittal, making sure to update or remove any information carried forward from a previous request
- For new vendors, contact Accounts Payable before submitting the invoice for payment, to determine what IRS forms are required
- For NRA vendors, make sure the vendor completes his/her setup in Glacier prior to submitting the invoice for payment
- Carefully review invoice documentation prior to approval, to ensure the invoice is original and has not been altered in a fraudulent manner
- Remove statements from the documentation attached to check requests; the AP department cannot process payment requests based on statements
- Deduct any past due or other carry-forward balances from invoices and payment requests; each payment must be accompanied by a detailed original invoice, supporting the payment request amount
- Make sure the invoice information exactly matches the PO information and resolve any differences prior to submitting the invoice for payment
- Make sure funds are available to cover the payment and request any necessary funds transfers prior to submitting the invoice for payment
- Clearly and fully articulate the business purpose for the expenditure – give specific details, such as the building and room number, equipment tag number, etc., where appropriate.

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E. Non-Invoice Payment Requests

Vendors functioning under contracts, lease agreements, memoranda of understanding and progress billing arrangements may not provide an original invoice for payment processing by AP. In such instances, Budget Managers should prepare the check request form, attaching a copy of the non-invoice document and a signed, dated declaration by the Budget Manager indicating:

"This vendor does not provide invoices. Please process payment in the amount of [check amount], based on the attached [document description]."

Thank you,

[Department Approver Name]

[Department Approver Signature]

[Date]

F. PO-Based Payment Requests

Vendors functioning under purchase orders may be paid from the purchase order and invoice information; no check request form is required for such payment requests.

G. Approval

Payment requests, including PO-Based payment requests, must be approved by the "Department Approver(s)", the departmental Budget Manager, Dean, Director and/or other designated party who has executed a Departmental Authorization, maintained on file with the Accounts Payable group. Payment requests signed by non-authorized departmental personnel will be returned by the AP department to the appropriate Departmental Approver for further handling and/or resubmittal.

An electronic version of the Departmental Authorization form may be found on the Accounts Payable website at: <http://www.clayton.edu/accounting-services/accountspayable/forms>

H. Turn-Around Time

Current Service Level Agreements ("SLA") require the AP department to issue payment within 10 business days of documentation receipt in the AP department. Missing documentation, missing or unauthorized approvals, delays in the Receiving process and differences between the purchase order and invoice ("match exceptions") may expand the turn-around time beyond AP's established SLA deadline.

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I. Payment Delivery Options

The check request form allows users to designate their payment delivery option: mail or hold for pickup. Users may also designate the person responsible for picking up the check.

If the user fails to designate a payment delivery option, the AP department will mail the check to the address shown on the invoice. If the user chooses the “hold-for-pick-up” option, the AP group will send the check to the Bursar’s Office. Designees may pick up their checks during normal working hours, as posted by the Bursar’s office on their website.

The AP group is not authorized to release checks to payees; in rare instances, the Director of Accounting Services may be authorized by the Assistant Vice President/Controller or VP of Business Operations to release a check.

J. RUSH Payment Requests

On occasion, the Accounts Payable group receives requests to process payments sooner than the established SLA deadline. Such requests must be submitted to and approved by the Director of Accounting Services; AP department personnel do not have the authority to designate payment requests as RUSH.

K. WIRE Payment Requests

Certain vendors, such as the IRS, Higher One and many international vendors, require payment via bank wire. In this situation, Budget Managers should submit the wire request form and supporting documentation to the Accounting Services Accountant III. The Accountant III will process a wire using our banking portal and return the payment information to you on the day the payment is processed.

An electronic version of the wire request form may be found on the Accounts Payable website at: <http://www.clayton.edu/accounting-services/accountspayable/forms>

L. Budget Checking Exceptions

Failing to use chart fields specified in the department’s speedcharts or exceeding the budgeted amount causes PeopleSoft to log budget checking exceptions. These exceptions are jointly resolved by the Budgeting and AP departments, either by changing the voucher chart fields or transferring money from one budget line item to another. These remediation processes take time and may expand the turn-around time beyond AP’s established SLA deadlines.

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To proactively manage this process, Budget Managers may use the Budget Progress Report – Full Detail offered in PeopleSoft (BORRG042).

Navigation: BOR Menus>BOR GL Reports> Budget Progress Report

BUDGET PROGRESS REPORT - FULL DETAIL										
Clayton State University										
Budget Manager: Criscillia, Shirley			Budget Period: 2013							
Department: 5510100 Office of Accounting Services			Acct Period From: 7 (JAN 2013)							
Fund Code: 10500 Tuition			Acct Period To: 9 (MAR 2013)							
Account	Jrnl/Tran	Program/Class	APPROD	ORG	Pre-Encum	Encumbrance	Expended	Remaining		
Date	Type	DocumentID	Budgeted	Budgeted						
		Line Description	Vendor	Check						
500000	Personal Services	16200 / 11000	566,642.00							
521000	Salaries- Professional/Admin	16200 / 11000		330,565.00						
521100	Salaries- Professional/Admin									
01/31/13	Jrnl Entry P000891973	561 January 2013 Monthly Payroll			0.00	0.00	24,805.72			
02/08/13	Jrnl Entry P000892838	476 January 2013 Encumbrance Proje			0.00	124,028.60	0.00			
02/28/13	Jrnl Entry P000902775	569 February 2013 Monthly Payroll			0.00	0.00	28,555.72			
02/28/13	Jrnl Entry P000902794	424 Feb 2013 Monthly PR - Encumbr			0.00	-28,555.72	0.00			
02/28/13	Jrnl Entry P000902930	174 February 2013 Encumbrance Proje			0.00	18,750.00	0.00			
03/29/13	Jrnl Entry P000916473	612 March 2013 Monthly Payroll			0.00	0.00	28,555.72			
03/29/13	Jrnl Entry P000916487	462 March 2013 Monthly PR - Encumb			0.00	-28,555.72	0.00			
Prior Period(s) Total					0.00	0.00	150,135.18			
Totals					0.00	85,667.16	232,052.34		12,845.50	
522000	Salaries- Staff	16200 / 11000		71,654.00						
522100	Salaries- Staff									
01/11/13	Jrnl Entry P000886370	328 January 2013 1st HW Payroll			0.00	0.00	2,755.87			
01/11/13	Jrnl Entry P000886372	228 Jan 2013 1st HW PR - Encumbran			0.00	-2,755.87	0.00			
01/25/13	Jrnl Entry P000887833	367 January 2013 2nd HW Payroll			0.00	0.00	2,755.86			
01/25/13	Jrnl Entry P000887839	233 Jan 2013 2nd HW PR - Encumbran			0.00	-2,755.86	0.00			
01/31/13	Jrnl Entry P000891788	258 HR Payroll - Encumbrances			0.00	5,511.73	0.00			
02/08/13	Jrnl Entry P000892838	946 January 2013 Encumbrance Proje			0.00	31,692.44	0.00			
02/08/13	Jrnl Entry P000895201	420 February 2013 1st HW Payroll			0.00	0.00	2,755.87			
02/08/13	Jrnl Entry P000895214	269 Feb 2013 1st HW PR - Encumbran			0.00	-2,755.87	0.00			
02/22/13	Jrnl Entry P000899382	373 February 2013 2nd HW Payroll			0.00	0.00	2,755.86			
02/22/13	Jrnl Entry P000899389	232 Feb 2013 2nd HW PR - Encumbran			0.00	-2,755.86	0.00			
03/08/13	Jrnl Entry P000907616	375 March 2013 1st HW Payroll			0.00	0.00	2,755.87			
03/08/13	Jrnl Entry P000907625	233 March 2013 1st HW PR - Encumbr			0.00	-2,755.87	0.00			
03/22/13	Jrnl Entry P000911022	407 March 2013 2nd HW Payroll			0.00	0.00	2,755.86			
03/22/13	Jrnl Entry P000911039	260 March 2013 2nd HW PR - Encumbr			0.00	-2,755.86	0.00			
Prior Period(s) Total					0.00	0.00	34,480.92			
Totals					0.00	20,668.98	51,016.11		-31.09	
525000	Salaries- Casual Labor	16200 / 11000		30,000.00						
Prior Period(s) Total					0.00	0.00	0.00			
Totals					0.00	0.00	0.00		30,000.00	
Report ID: BORRG042 Date: 04/15/2013 @ 09:45:26 DB-PS99RD Version#: 2.32 Page: 1										

Please contact the Security Administrator (Celeste Wade at celestewade@clayton.edu) if you do not have access to this report.

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Budget Managers may also benefit from maintain the following Budget Worksheet, which incorporates information from the Budget Progress Report.

Per Budget Activity Report												Per Budget Manager				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Account	Description	Fund	Program	Class	APPROP	ORG	Pre-Encumbered	Encumbered	Expended	Remaining	Ref	Earmarked	In Process	Reserved	Transferred	Available
500000	Personal Services	10500	16200	11000	\$ 575,261.00	\$	-	\$ 329,295.79	\$ 158,714.97	\$ 87,250.24	A	\$ 18,500.00	\$ 235.12	\$ 4,362.51		\$ 64,152.61
700000	Travel	10500	16200	11000	\$ 3,000.00	\$	-	\$	\$ 604.07	\$ 2,395.93	B	\$ 4,000.00		\$ 119.80	\$ (1,723.87)	\$ 0.00
800000	Operating Supplies & Expenses	10500	16200	11000	\$ 25,706.00	\$	-	\$	\$ 12,139.26	\$ 13,566.74	C	\$ 5,000.00		\$ 678.34	\$ 3,223.87	\$ 4,664.53
800000	Equipment	10500	16200	11000	\$	\$	-	\$	\$	\$	D	\$ 1,500.00		\$	\$ (1,500.00)	\$ -
	Total:				\$ 603,967.00	\$ 575,261.00	\$	-	\$ 329,295.79	\$ 171,458.30		\$ 29,000.00	\$ 235.12	\$ 5,160.65	\$ -	\$ 68,817.14

Budget
Actual
Set Aside

Worksheet Legend	
10	Voucher/Payment Amounts
11	Remaining = (APPROP - Pre-Enc - Enc - Expended)
12	Ref = Reference, explaining Earmarked amounts
13	Future foreseeable expenditures
14	Current month transactions not reflected in budget activity report
15	5% of budget set aside for decreases in anticipated revenue or state-mandated budget cuts
16	Amounts moved from other line items (minus amount for recipient, plus amount for donor)
17	Available = (Remaining - Earmarked - In Process - Reserved - Transferred)

To download an electronic version of this worksheet, go to the following Accounts Payable webpage: <http://www.clayton.edu/accounting-services/accountspayable/forms> and select Budget Manager's Worksheet. (Instructions are included on the form.)

M. Match Exceptions on Purchase Order Vouchers

Differences in unit price, quantity, item description, vendor id, shipping charges, sales tax and discount amounts may trigger matching exceptions when PeopleSoft compare the purchase order information with the invoice/voucher information. These exceptions are jointly resolved by the AP and Procurement departments, usually by generating a change order that confirms the quantity, pricing and item information between the two documents. In situations where the vendor id is different between the purchase order and the invoice, a new purchase order must be issued; vendor differences cannot be corrected by change order.

N. Payment Errors

In situations where a check becomes lost in the mail or is made payable to the wrong vendor, the AP department generally elects to stop payment on the check, void and/or reissue it. If the voucher is processed with incorrect chart fields, the AP department has the ability to modify the chart field information without voiding the check. To alert the AP department to such issues, please send an email to

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Wanda Bunn at wandabunn@clayton.edu or to Naulbert Nolan, Director of Accounting Services, at naulbertnolan@clayton.edu.

O. Payment Inquiry Tools

Budget manager may review the status of vendor payments, using the following delivered PeopleSoft inquiries:

Navigation	Purpose
Accounts Payable>Review Accounts Payable Info>Payments>Payment	All payments made to a vendor since 2007
Accounts Payable>Review Accounts Payable Info>Vendors>Current Balance	All unpaid vouchers for a vendor
Accounts Payable>Review Accounts Payable Info>Vendors>Scheduled Payments on Hold	All unpaid vouchers on hold for a vendor

Still Have Questions?

Members of the Accounts Payable group will happily come to speak to your department during a Lunch 'n' Learn or regular staff meeting, to address questions and concerns related to invoice payments. Please contact the Director of Accounting Services to schedule a meeting date.

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IV. PROCUREMENT SERVICES

The Mission of the Procurement Services department is to provide value-added customer focused services in the most efficient and timely manner while promoting cost effective purchases of goods and services to university employees. Procurement Services is dedicated to purchasing quality products at competitive prices, streamlining operations and implementing operational procedures that provide the highest level of service, while adhering to University, State and Federal regulations, laws, rules and procedures.

Please visit our website to view the latest information, policy and procedures, forms and links pertaining to Purchasing and the Purchasing Card.

<http://www.clayton.edu/procurement/home>

A. Purchasing Cards (P-card)

A P-card is a Visa Credit Card issued by Bank of America for certain University purchases. Cardholders must be a permanent, part-time or full-time employee whose job requires the use of a P-card or related function. Cardholders are required to follow all Department of Administrative Services (DOAS), Board of Regents (BOR) and CSU policies and procedures.

To request a P-card, the Employee must complete a Purchasing Card Request Form and a Background and Credit Check Authorization Form. Upon a fair background and credit check, the Employee will receive an invitation to attend a mandatory P-card training. All Approvers (Budget Managers) are required to attend the mandatory P-card training even if they are not issued a P-card. Approvers must be aware of and are required to follow all policies and procedures when approving and signing P-card transactions and Visa Packets.

All P-card transactions are reconciled in a web-based application provided by Bank of America called WORKS. Access is automatically given once a P-card is established in a State Employee's name. Approvers may also have access to WORKS. WORKS will send an email to the cardholder when a transaction is available for review and reconciliation. Each Cardholder is responsible for reconciling all transactions and submitting a Visa Packet to Procurement Services on a monthly base. Within the reconciliation, Budget Managers are responsible for the Cardholder allocating each transaction to the correct GL account string and Account Code.

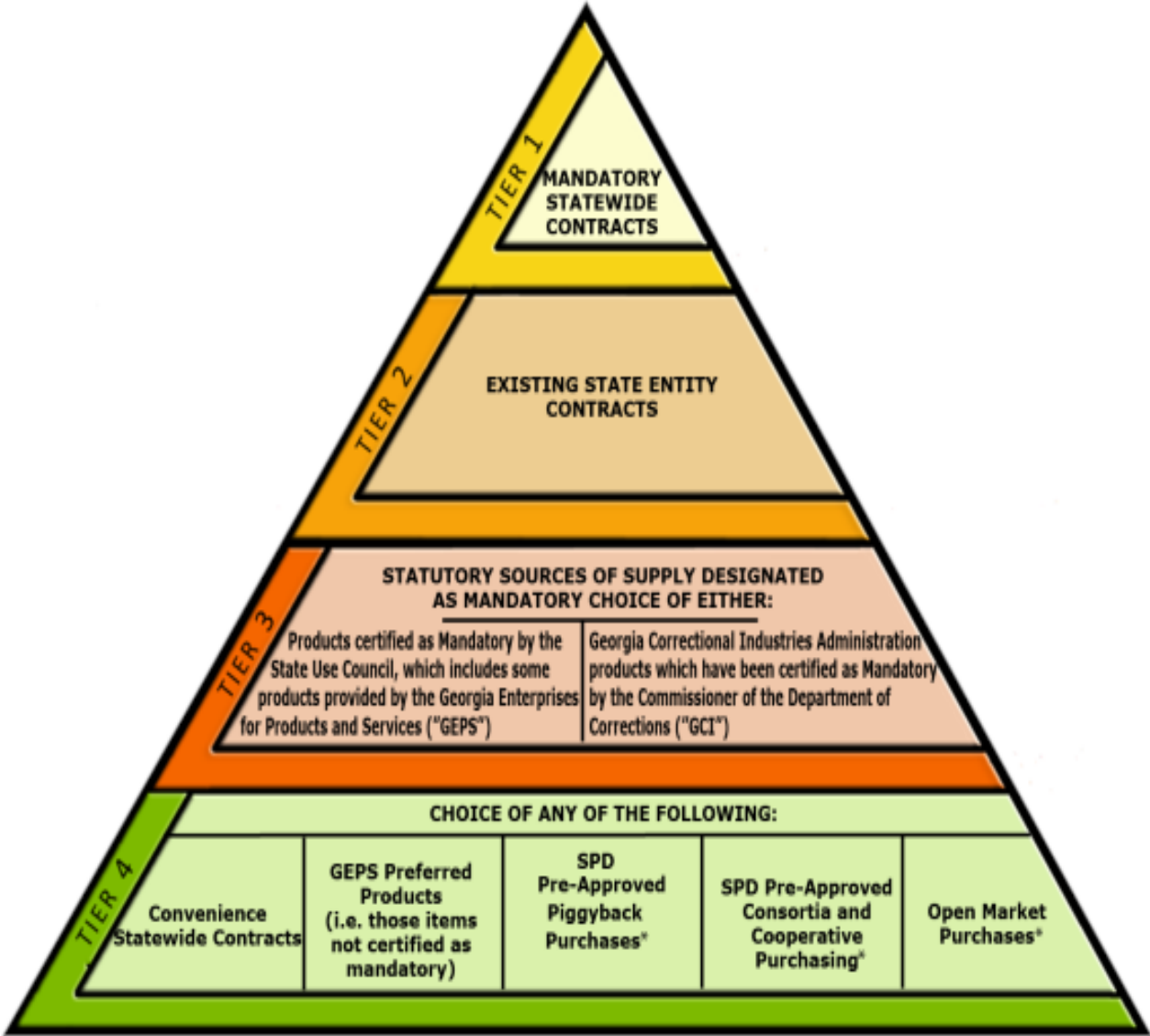
The Procurement Services website contains additional information about the P-card including, the policy, training and FAQs. Please visit the website regularly for updates and answers to your P-card questions. If you still have questions, please contact Procurement services prior to using the P-card.

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B. Order of Precedence

State Purchasing has developed an order of precedence to help buyers determine the appropriate method to procure goods or services. The diagram below is categorized in four (4) tiers. Employees must begin with Tier 1(Mandatory Contracts) then to Tier 2(State Entity Contracts) and continue on until they find the appropriate purchasing vehicle. Buyers are not allowed to skip over tiers. Any employee requesting the purchase of a service and/or product must first check the Order of Precedence before purchasing. Compliance with the Order of Precedence is mandatory.

ORDER OF PRECEDENCE DIAGRAM



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C. Statewide Contracts

Statewide Contracts are established for use by all state entities as appropriate. By aggregating common purchasing needs of state entities, the State Purchasing Division (SPD) can establish the most competitive levels of pricing and services for the state as a whole. There are two types of Statewide Contracts:

- Mandatory Statewide Contracts
- Convenience statewide Contracts

Mandatory Statewide Contracts are contracts established by the State Purchasing Division (SPD) for use by all State entities. State entities must use the mandatory contract unless SPD grants a written waiver. If End-users have a valid justification for purchasing from a non-statewide approved vendor and the product and/or service is available on a Mandatory State Contract, a waiver request must be submitted by the Procurement Officer to State Purchasing Division of DOAS for approval. The request for a waiver requires written justification and can take 5 to 7 business days.

Convenience Statewide Contracts are contracts established by the SPD for use by all State entities. State entities may, but are not required to use this type of contract. However, SPD strongly encourages the use of convenience statewide contracts.

All Statewide contracts can be viewed online at the link below:

<http://doas.ga.gov/StateLocal/SPD/Pages/StatewideContractIndex.aspx>

D. Competitive Bid

If you reasonably foresee purchases \geq \$25,000 with the same vendor for the fiscal year, then we must place a competitive bid on the Georgia Procurement Registry for the needed products and/or services. Prior to contacting Procurement Services, the End-user must have developed a set of specifications. Specifications should be capable, wherever possible, of being met by several suppliers, of reasonable deviations by vendors, flexible enough not to cause undue delivery delays, and capable of being checked against the items ordered and received.

E. Purchasing Limits & Priorities

1. All Purchases-Any Dollar Amount

- A. All End-Users must verify whether the product and/or service needed are available on Mandatory State Contract prior to purchasing, no matter the dollar amount. If it is on a Mandatory State Contract then the End-User must purchase from the State Contract vendor. **Mandatory Statewide Contracts are contracts established by the State Purchasing Division (SPD) of DOAS for use by all State entities. State entities must use the mandatory contract unless SPD grants a written waiver.**

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- B. If End-users have a valid justification for purchasing from a non-statewide approved vendor and the product and/or service is available on a Mandatory State Contract, a waiver request must be submitted by the Procurement Officer to State Purchasing Division of DOAS for approval. The request for a waiver requires written justification and can take 5 to 7 business days to approve or deny the waiver request.
- C. All purchases must have a business purpose listed on either the purchase requisition, the check request or on the reconciliation of the P-card in Works.

2. Purchases less than \$2,500 **Business Purpose Required**

May be purchased and paid with a P-card.
May be purchased and paid with a Purchase Order.
May be paid with a Check request.

3. Purchases between \$2,501-\$4,999 **Business Purpose Required****

May be purchased and paid with a P-card.
May be purchased and paid with a Purchase Order.

4. Purchases between \$5,000-\$24,999 **Business Purpose, Three (3) Quotes and Checklist Required**

May be purchased and paid with a Purchase Order Only.

All Purchase Orders between \$5,000 and \$24,999 must have at least three written quotes attached along with an explanation of the business purpose. If the needed product and/or service are on State Convenience Contract, one of the quotes must be from that vendor. **Convenience Statewide Contracts are contracts established by the SPD for use by all State entities. State entities may, but are not required to use this type of contract. However, SPD strongly encourages the use of convenience statewide contracts.**

5. Purchases Greater than \$24,999

If you reasonably foresee purchases \geq \$25000 with the same vendor for the fiscal year, then we must place a competitive bid on the Georgia Procurement Registry for the needed products and/or services.

****A single item purchase \geq \$3000 must be purchased with a Purchase Order Only**

F. Purchase Requisitions

Purchase Requisitions are to be completed when End-users request Procurement Services assistance in purchasing a service and/or a product. Please allow 7-10 business days for processing Purchase Requisitions. Once the product or service has been received, the invoice must be signed by the End-user and sent to Procurement Services for payment against the Purchase Order.

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G. Contracts, Contract Review and Contract Affidavits

A contract is any document that creates an obligation, right, or liability for Clayton State University. All contracts entered into in the name of Clayton State University are subject to the Policies and Procedures of the State Board of Regents.

In addition, many of the University's contracts are subject to State purchasing regulations and to the statutory constraints on contracts entered into by State agencies. Very few individuals within Clayton State University community are authorized to sign contracts on behalf of the University. No member of the College, faculty, or staff may sign a contract without specific authorization from the President. State law provides that persons entering into contracts without complying with all applicable State laws and regulations become personally liable for any amounts due under those contracts. Therefore, all contracts must be reviewed by a member of the Contract Review team. Please visit the Contract Administration website at <http://www.clayton.edu/contract-administration> for more instructions and information.

July 2013, the State of Georgia implemented a new requirement for the procurement of labor and services by Governmental Entities. Clayton State University employees wishing to enter into a "contract" for the physical performance of services that exceeds \$2,499.99 will need to verify the Contractor's immigration status BEFORE the contract is signed and work begins. This means before we issue certain POs, receive bids or quotes, or start contract negotiations-Procurement Services and/or Contract Administration must obtain the notarized Contract Affidavit from the contractor/vendor. The modified contract review policy and checklist, new FAQs, updated forms and other documents are available on the CSU Contract Administration's website.

H. Computers, Laptops, Notebooks and other handheld devices

ALL computer hardware purchases must be approved by the Vice President of OITS and a Purchase Requisition submitted to Procurement Services for purchasing. Specifications are developed by the HUB.

I. Audiovisual Equipment and Large Network Copiers

Prior to purchasing any audiovisual equipment and large copiers, End-users must contact the Director of Media Services for assistance and approval. A Purchase Requisition should be sent to Procurement Services for the purchase of this equipment.

J. Wireless Communication Device

If it has been determined there is a need for a State Employee to have a state issued cell phone, the designated person must complete the New/Upgrade Cell Phone Request Form located on the Procurement Services website. It must be signed by the Vice President and Director/Head of the Department. The form can also be used to upgrade a cell phone and order accessories for cell phone users. All State issued/assigned cell phones must be confirmed annually.

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V. BURSAR OFFICE

A. Cash Handling For Departments

All funds (U.S. Funds Only) received from other departments of CSU are submitted to the Cashier in the Bursar Office and are credited to the appropriate department's account.

B. Recording

Each unit must have a system to provide documentation of all funds received. Any method used must provide a clear audit trail. Examples are pre-numbered CSU receipts (issued by the Bursars Office), cash register tapes, or computerized cash receipt systems. The recording of the receipt occurs when the funds are received. Checks should be endorsed and deposit submitted as soon as practicable after checks are received.

Endorsements should read as follows:

FOR DEPOSIT ONLY
Clayton State University

C. Depositing

Departments should make deposits to the Bursar's Office of any cash, checks, money orders, or credit card receipts as soon as possible, but no later than seven business days from date received. A deposit transmittal form that reflects receipts for cash deposits, the date funds were collected, and the detail codes or accounting string, must accompany the deposit. Amounts to be credited must be clearly identified on the transmittal form which is found on the Bursar's webpage under forms <http://www.clayton.edu/bursar/forms>. Each Deposit Transmittal must be accompanied by written documentation that adequately supports the amounts listed on the deposit transmittal. Examples of backup documentation include cash register tapes, copies of pre-numbered cash receipts, prepared schedules of checks, individual check copies, or cash receipt list from other cash receipt system. Deposits without adequate supporting backup documentation may be refused until backup documentation can be provided. If that is the case, please follow cash control and safekeeping policy until rectified at <http://www.clayton.edu/bursar/cashhandlingpoliciesprocedures>.

D. Preparing the deposit

Most departments can use the Miscellaneous Deposit Form found on the Bursar's Webpage at <http://www.clayton.edu/bursar/forms>. (The deposit form is user friendly and downloadable for easy use). Cash, Checks, and Credit Cards must be listed separately on all deposits. Signed credit card slips should accompany the credit card close out and the detail breakdown. **Two** adding machine tapes must accompany each form of currency. All checks and money orders must be stamped "for deposit only." Sign and Date the deposit. Put loose change in an envelope. Make sure you keep a copy of transactions.

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E. Accounting

On the Miscellaneous Deposit Form, you can enter either your designated detail code or your full accounting string, which should be clearly marked. (FUND, PROG, CLASS, DEPT, AND ACCT)

F. Reconciliation

An employee who has no cash handling responsibilities must perform the reconciliation function. Verify the processing or recording of transactions to ensure that all transactions are complete, authorized, recorded, and deposited timely. Resolve all discrepancies, sign and date reconciled records. The person who reconciles should not receive cash or make a deposit. If that is not possible, the supervisor must review all deposits, documents, and sign the deposit form.

G. Cash Controls and Safe Keeping

Cash must be kept in a secured safe, lockable cashbox, or register drawer with limited access; only the person assigned should have access. If you use keys to access the safe, cashbox, or a locked drawer, then make sure that the key is kept in a secure, secret place. Cash must be counted at the end of the persons shift or before another employee comes on duty. Discrepancies should be documented and resolved by the cashier and a supervisor must review and approve. Any discrepancy over \$10 must be reported to Bursar and Assistant Vice President/Controller.

Please review the requirements on the Cash Handling PowerPoint on the Bursar's webpage.
<http://www.clayton.edu/bursar/cashhandlingpoliciesprocedures>

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VI. PAYROLL

A. eTime for Managers

eTime is the Automatic Data Processing, Inc. (ADP) system used by USG institutions for managing employee time reporting. This includes time clock punches, vacation and sick leave accruals and use, and other forms of attendance monitoring. Data recorded in eTime feeds directly into the web-based ADP human resources, benefits and payroll enterprise system (Ev5), and populates payroll so that employees can be correctly paid for their actual time worked.

eTime offers advanced tools to allow for a supervisor approve their employees' time cards, the ability to request and receive approval for future dated vacation requests, and to monitor how much time off an employee will have accrued at a future date in time.

A supervisor may have two different types of time cards depending on the type of employee. One is an Hourly View time card and the other is a Project View time card.

Monthly paid employees report only exception time (sick, vacation, jury duty, etc.) on the Project View time card.

The Hourly View time card requires punches in and out on an hourly basis. Two different types of employees can have this card.

- Non-benefited / Part-time or Student – these types of employees punch in and out to reflect the time they actually work.
- Benefited Hourly – these types will have schedules which will provide the amount of time for lunch calculated automatically. If the employee leaves campus for lunch they will be required to punch in and out for lunch. This is required by the BOR policy. The schedule determines missed punches. For example, the schedule states the employee works Monday from 8 A.M. to 5 P.M. with one hour for lunch. If the employee punches in at 8 A.M. and fails to punch out at 5 P.M. the time card will reflect a missed punch for 5 P.M.

The Board of Regents of the University System of Georgia eTime Employee User Guides are found at the link below.

<http://www.clayton.edu/payroll/etimeuserguides>

Questions regarding the use of eTime should be directed to the University System of Georgia Shared Services Center:

SSC Customer Support Team

1-855-214-2644

Mon-Fri 8am to 5pm

helpdesk@ssc.usg.edu

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B. Manager Self-Service (MSS)

Manager Self Service (MSS) is the ADP module which allows managers and supervisors to initiate certain employment transactions and have access to employee information.

In Manager Self Service (MSS), employee related data may be entered, updated, and approved if necessary. HR Practitioners enter and submit employee changes in MSS that automatically feed into the Enterprise System (Ev5). For entries requiring approval, workflows route employee change requests to the Benefits, Compensation, Recruitment or Executive groups, and an electronic audit trail is created. This system streamlines the flow of employee information in the University's HRIS system by ensuring accurate data, initiating and tracking approvals, and limiting mistakes that can be made through a manual data entry system.

Manager Self Service tasks include hiring and rehiring employees, changing employee job status, transferring employees, changing employee job and salary information, and changing employee employment status, as well as designating a proxy to complete tasks when the supervisor or budget manager is unavailable. Manager tasks also include viewing approval history, task lists, and running reports.

Training aids for Manager Self Service can be found at <http://www.clayton.edu/human-resources/mss>.

C. Payroll FAQ's

How do I get to the ADP website?

The ADP link is: <https://portal.adp.com/public/index.htm>

How do I register for ADP?

Click on Link for ADP: <https://portal.adp.com/public/index.htm>

1. Click on "First Time Users Register Here"
2. Click on "Register now"
3. Enter the generic Registration Pass Code: **USG-6775**
4. Click next and "Verify Your Identity" by completing all required information.
5. Click next and "Enter Your Contact Information"
6. Click next and "Enter Your Security Information"
7. Click next and "View Your ADP Services User ID" (**Please Write it Down)
8. "Create your ADP Service Password" (must be at least 8 character and contain a capital letter and a number)
9. SUBMIT
10. Once you have received this confirmation "Thank you For registering" click "Add Another Service"
11. Log-in Using your newly created ADP user name and password (Password is CAP sensitive)
12. Click "Add" next to Enterprise eTime
13. Enter your new ADP Employee ID and Submit.

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How do I access eTime?

You must be registered for ADP access in order to access eTime. After you have logged into ADP, use one of the two methods of accessing eTime:

Scroll down to the "Recommended Links" section of the home page and click on the word [Here](#) in the "**Managers/Approvers**: Click [Here](#) to access eTime."

Or:

1. Hover over the "Manager" tab in the top left area of the screen and a drop down menu will display.
2. Select "Employee" from this drop down menu.

For Managers

1. On the "Time and Attendance" tab, select the drop down menu option "Welcome".
2. Select "Managers/Approvers: Click Here to Access eTime".

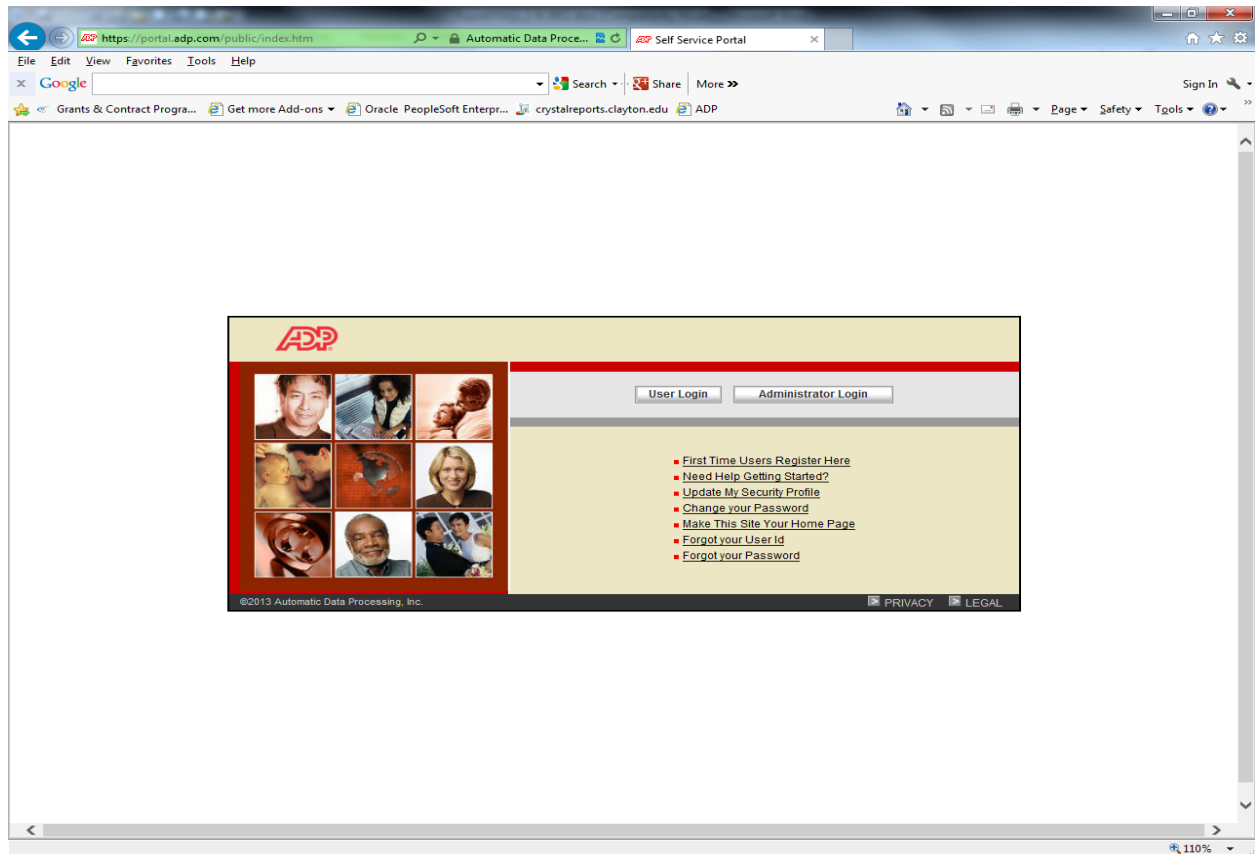
For Employees

1. On the "Time and Attendance" tab, select the drop down menu option "Welcome".
2. Select "All Other Employees: Click Here to Access eTime".

What if I forget my password?

Passwords can be reset by the user by clicking on "Forgot your Password" and answering security questions established during registration.

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If you are unable to answer security questions for the reset, contact the University System Office Shared Services Center.

How do I get in contact with the University System Office Shared Services Center?

SSC Customer Support Team
1-855-214-2644
Mon-Fri 8am to 5pm
helpdesk@ssc.usg.edu

How do I record my time in eTime?

How to record Monthly Exception time

1. Log into the ADP portal.
2. At the Welcome Screen, click on the Tab labeled Time and Attendance.
3. Select Welcome.
4. Click on All Other Users.
5. Click on My Timecard.
6. As a monthly employee, you will only need to enter exceptions to the normal work week (Vacation, Sick, etc.).

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7. If you have no exception time to record, skip to step 12 and proceed. If you do have exceptions to the normal work week, proceed to the next step.
8. To enter exception time, click on the "Hours Worked" drop down arrow beneath "Pay Code" and select the appropriate pay code (Vacation, Sick, etc.). You may have to insert a row to do this.
9. After you have the correct pay code, click on the field under the appropriate day and input the number of hours (hh:mm).
10. To enter multiple exceptions in one week, click on the red button with the Plus (+) sign and an arrow to create a new row for your exceptional (Vacation, Sick, etc.) data. Then, add your new pay coded hours the same way you did in steps 8 and 9)
11. Once the time record is completed, click the red Save button.
12. Next, click on Approvals.
13. Click Approve.

Completing these steps indicates to your supervisor that your time is ready for their approval.

How to record Biweekly time

1. Log into the ADP portal.
2. At the Welcome Screen, click on the Tab labeled Time and Attendance.
3. Select Welcome.
4. Click on All Other Users.
5. Click on My Timecard.
6. This will open up the time record for the Current Pay Period.
7. On the row with the Pay Code of 'Hours Worked,' enter the hours worked each workday in the day's corresponding cell.
8. If you do not have any exception time (Vacation, Sick, Furlough, Jury Duty, anything but Hours Worked) and have recorded all of your time, then you can skip to Step 12; however if you do have exception time to record, then proceed to the next step.
9. To enter another Pay Code, click on the red button with the Plus (+) sign and an arrow to create a new row for your exceptional (Vacation, Sick, etc.) data.
10. In the new row, click on the cell containing the Pay Code, and change the Pay Code to reflect the situation.
11. Fill out the row with the Hours used.
12. Once the time record is completed, click the red Save button.
13. Next, click on Approvals.
14. Click Approve.

Completing these steps indicates to your supervisor that your time is ready for their approval.

How do I request time off in advance?

1. Log into the ADP portal.
2. At the Welcome Screen, click on the Tab labeled Time and Attendance.
3. Select Welcome.
4. Click on All Other Users.
5. Under "My Information", click My Actions.
6. Click the link for "Request Time Off"

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7. A pop-up window will prompt you to enter the request type (Sick, Vacation, etc.), start and end date, time of day the request begins, and hours per day requested. Once completed, hit Next.
8. The system will thank you for your Time Off Request. Click "Save & Close". Your supervisor will receive an e-mail notice of your request.

What if I have to cancel my Time Off request after it has been approved?

1. Log into the ADP portal.
2. At the Welcome Screen, click on the Tab labeled Time and Attendance.
3. Select Welcome.
4. Click on All Other Users.
5. Under "My Information", click My Actions.
6. Click the link for "Cancel Time Off Request" and complete the information relative to the Time Off request being canceled.

After the deadline for approving my timecard, I had to take a day off. How do I report that?

To report time off taken after the timecard has been approved, monthly employees, full time faculty & 10 month faculty should complete a paper "Absence Report Form" found at:

<http://www.clayton.edu/payroll/forms>

How can I obtain my leave balances?

1. Login to eTime <https://portal.adp.com/public/index.htm> just as though you are going to your timecard. There will see a navigation screen with several panels.
2. In the panel titled "My Information", click on the link titled "My Reports".
3. Click one time (to highlight) the line item "Accrual Balances and Projections".
4. Specify the "as of" date.
5. Click on the "View Report" icon.

I am a manager. How do I approve time in eTime?

After you have logged into eTime as a "Manager/Approver", perform the following steps:

1. Click on the tab labeled "Quick Navs".
2. Select "Reconcile Timecard" from the drop down menu.
3. In the field titled "Show", click on the drop down menu and select "All Home and Transferred In". (This option filters to display all home department employees and employees transferring time to your department.)
4. In the field titled "Time Period", click on the drop down menu and select "Current Pay Period".
5. All employees that you are responsible for time approval will populate the screen at this point.
6. Once your employees load, click on the column labeled "Pay Group" to sort your employees.
7. Double click on each individual's name to view their eTime record and begin the approval process.
8. Review the employee's time carefully and verify that the hours worked are correct.
9. You will see an action bar above the time card information with a tab titled "Approvals".
10. Select "Approve" from the drop down menu under the "Approvals" tab. (note: if you need to un-approve someone's time for any reason, this also the location to perform that action)
11. Proceed to the next employee's time card and repeat the process.

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Are my paychecks processed at Clayton State University?

Paychecks are issued by ADP not by Clayton State University. Paper checks are mailed to individuals from an ADP processing center.

During the May 2011 meeting of the Board of Regents the Board passed policy 7.5.1.1. This policy requires the use of direct deposit for all payroll-related payments. All employees employed prior to July 1, 2011 receiving pay by paper check were required to enroll in direct deposit.

If you believe that you are unable to participate in this payment method, request an exemption by completing and submitting an exemption request to the Shared Services Center, otherwise the use of a pay card will be required. The deadline for current employees to enroll in direct deposit or apply for an exemption was October 1, 2011. Once enrolled in direct deposit, employees are required to remain enrolled in direct deposit for the remainder of their employment.

How do I sign up for Direct Deposit?

To enroll in direct deposit, complete the Direct Deposit Authorization form found on the Human Resources website Forms Library: <http://adminsivices.clayton.edu/ohr/forms.htm>

Attach a voided check and submit the form to the Office of Human Resources.

When do I get paid?

Pay dates vary depending on the position an employee holds (bi-weekly or monthly). Please refer to the payroll calendar to see the paycheck dates for the current year. The link to the payroll calendar is:

<http://adminsivices.clayton.edu/payroll/forms/Payroll-Schedule.pdf>

I think my paycheck is incorrect. What do I do?

The first thing that you should do is review your paycheck, including hours worked, with your Supervisor. If it is determined that there is a problem, please send an email to helpdesk@ssc.usg.edu with details explaining the situation. We suggest that you copy your Supervisor on the email as well. Be sure to include a contact phone number.

I lost or didn't receive my paycheck. How do I request a replacement?

A replacement paycheck cannot be issued for 10 business days after a paycheck's issue date. If the paycheck has not been received or found in those 10 days, please contact the Payroll department.

After this time period elapses, a stop payment will be placed on the original check and a replacement check can be created on campus in the Payroll department.

Direct Deposit prevents these situations, so new employees are strongly encouraged to sign up as soon as possible.

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There is a problem with my direct deposit. What do I do?

If your bank has not posted your direct deposit, or if you believe the amount of your direct deposit is incorrect, please contact the Shared Services Center:

SSC Customer Support Team
1-855-214-2644
Mon-Fri 8am to 5pm
helpdesk@ssc.usg.edu

What happens to my final paycheck when I resign?

Paperwork submitted by the home department to terminate an employee is entered into ADP by Human Resources. The final paycheck is then processed normally with the next payroll run. If the employee has a vacation balance, that vacation payout is included in the final paycheck, and it is delivered to the employee via the usual payment method (i.e., direct deposit or check).

D. Additional Pay/Extra Compensation

University System of Georgia Extra Compensation Policy

Per Section 5.3.2 of the University System of Georgia Business Procedures Manual, extra compensation may be paid to employees for tasks performed after normal business hours for duties not included in the employee's normal job responsibilities, provided the following three criteria are met:

1. The tasks must be outside of the employee's regular department.
2. The Departmental Agreement Form, must be completed and signed by the appropriate department heads.
3. The employee must meet at least one of the criteria listed below (Criteria from the Official Code of Georgia Annotated Section 45-10-25):
 - Chaplain
 - Fireman
 - Dentist
 - Certified Oral or Manual Interpreter for Deaf Persons
 - Registered Nurse
 - Licensed Practical Nurse
 - Psychologist
 - Teacher or Instructor of an evening or night course or program
 - Professional holding a doctoral or masters degree from an accredited college or university
 - Part-time employee

Also, an employee meeting all three criteria listed above may be paid extra compensation for a task for another department during normal job hours, if the task is not part of the employee's normal job responsibilities, and the employee takes annual leave for the portion of time that is being used for the task receiving extra compensation.

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Employees that have been determined by the institution to be non-exempt, as defined by the Fair Labor Standards Act (FLSA), and are performing extra duties could qualify for overtime pay. Non-exempt employees should be paid at least the overtime rate or more.

In addition, the Official Code of Georgia Annotated Section 45-10-25, No. 10, allows for an exemption for an emergency situation that must be made to protect the health, safety, or welfare of any citizens or property of Georgia.

Under no circumstances should an employee receive extra compensation for a task while receiving normal compensation for the same time period. Extra compensation does not add to earnings used for retirement calculations, and no retirement deductions are taken from extra compensation pay.

Employees receiving extra compensation shall be paid said extra compensation through the institutional payroll. Such compensation shall be subject to existing Internal Revenue Service regulations as to taxability and/or withholding taxes. No compensation, as defined above and paid to employees who are on the institutional payroll, shall be paid as per diem and fees or as stipends.

Board of Regents Extra Compensation and Summer Pay Policy

The USG Board of Regents Policy Manual addresses faculty employment and compensation. Per sections 8.3.12.3 and 8.3.12.4, payment of compensation to faculty for full-time employment during the summer shall be at a rate not to exceed 33 ¹/₃% of their regular compensation for the previous academic year.

Research and Saturday classes will ordinarily be carried as part of normal work load without additional financial compensation except when all four of the following conditions are met:

Work is carried in addition to a normal full load.

No qualified person is available to carry the work as part of his/her normal load.

The work produces sufficient income to be self-supporting.

Additional duties are not so heavy as to interfere with the performance of regular duties.

When extra compensation is paid, it shall be in line with compensation paid for performance of the employee's normal duties.

When off-campus services conducted through a continuing education center can be included in the normal work load of an individual, no additional compensation shall be paid. Extra compensation shall be paid when the off-campus service meets the four conditions stated above.

Federal Office of Management and Budget (OMB) Circular A21 Extra Compensation Related to Grants

Federal agency regulations control the calculation and characterization of grant related billing. The following discussion provides guidance; however, the final authorities are the grant and contract documents, granting agency policies and procedures, and Circulars for Educational and Non-Profit Institutions 2CFR, part 220 (OMB Circular A-21). Federal guidance is given on additional pay for Faculty researchers. No guidance is given on additional pay for professional staff or administrative staff. As such, this should be addressed on a case by case basis paying close attention to the terms, conditions and

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policies relevant to the sponsored project and those of the BOR. Also please be aware that overtime pay is appropriate for paying non-exempt employees although the cost of the overtime pay must be allocated proportionately across all accounts paying the salary for a given pay period.

OMB Circular A-21 J.10.d (1): "Charges for work performed on sponsored agreements ...are allowable at the base salary rate. In no event will charges to sponsored agreements ... exceed the proportionate share of the base salary for that period..."

Exceptions to the process above are rare, but should be included if all four of the following conditions are met:

- 1) Work is carried in addition to a normal full load.
- 2) No qualified person is available to carry the work as part of his/her normal load.
- 3) The work produces sufficient income to be self-supporting.
- 4) Additional duties are not so heavy as to interfere with the performance of regular duties.

For Faculty research staff with nine or ten month contracts, summer semester grant effort can result in extra compensation known as summer salary, if included in the approved grant budget.

Summer salary calculation involves dividing the contracted base salary by the number of teaching months, usually nine, and multiplying the result by the grant effort percentage times the number of summer months when effort occurred. (Example: For 25 % effort over a period of two summer months: \$72,000 base salary divided by 9 = \$8,000 per month times 2 months times 25% effort = \$4,000 in total summer salary).

To summarize: Federal grant funds normally should not be used as a source for additional pay but instead are used to "buyout" the effort of faculty researchers, i.e., course release time. However, unique circumstances as in the case of faculty who cannot be released from their teaching responsibilities are eligible for extra compensation if permitted by institutional policy and procedures, allowed by the contract, included in the budget, and if approved in advance by the granting agency.

USG Business Procedures Manual 5.3.2 states: Under no circumstances should an employee receive extra compensation for a task while receiving normal compensation for the same time period." Thus, if the employee participates in grant activities during normal work hours, the employee must take leave time in order to receive the extra compensation. Penalties may be imposed for falsely certifying an effort report or incorrectly billing a granting agency. Both the institution and the certifier may be charged with violations of law.

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VII. GRANTS & CONTRACTS

A. Time & Effort (T&E) Reporting

As a condition of receiving federal funding, Clayton State University is required to maintain and certify the percentage of time that employees devote to federally funded sponsored projects.

OMB Circular A-21, Principles of Determining Cost Applicable to Grants, Contacts, and Other Agreements with Educational Institutions outlines the regulations governing time and effort reporting and the verification of salary distributions. Specifically, OMB Circular A-21, Section (J) (10) (c) (2) (b) requires time and effort reports to be completed to provide **after the fact** verification of the salary charged to federally sponsored projects.

http://www.whitehouse.gov/omb/circulars_a021_2004/

OMB Circular A-21 requires that this verification be completed for all “professorial and professional” staff. Professorial staff includes all faculty members and professional staff includes all salaried staff and hourly employees. According to OMB Circular A-21, total effort is defined as the amount of time a person devotes to fulfilling his/her University responsibilities. **That does not mean a 40 hour work week, but the total effort.**

Time & Effort reports must be completed monthly by all non-faculty personnel working on a federally sponsored program. Faculty must certify time and effort once per semester; or as defined by the grant or contract terms and conditions. **This requirement includes time and effort reported as contractual cost match and in-kind.** If your sponsoring agency has not already provided you with a T&E template, the University has one available for use at the link below.

<http://www.clayton.edu/grantscontractprograms>

At the end of each month (for non-faculty employees) or the end of each semester (for CSU faculty), T&E reports must be completed and signed by a supervising official with credible first-hand knowledge of the individual's actual effort. Once signed, submit these time and effort reports to the Grants Accounting & Compliance office.

B. Cost Transfers

A cost transfer involves action in which costs are moved from a non-sponsored project account to a sponsored project or from a sponsored project to any other account.

Cost transfers receive careful scrutiny by sponsors, especially federal government contracting officers and auditors and are exceptional activities that should not occur frequently. Cost transfers to or from grants/contracts should represent corrections and must be made promptly after the error is discovered. The transfer must be supported by a written explanation of how and why the error occurred and a

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certification of the correctness of the new change. An explanation that merely states that the transfer was made “to correct error” or “to transfer to correct project” is not sufficient.

Costs may not be shifted between accounts or from one budget period to the next solely to cover cost overruns. Cost transfers based on funding considerations are prohibited (i.e., cost transfers cannot be processed to expend remaining funds). The intentional “parking” of charges on a restricted grant/contract pending transfer to another grant/contract account upon its funding is unallowable. Parking of charges for any reason is considered a misuse of grant funds.

Cost transfers required to correct errors or to achieve proper, consistent, and equitable distribution of costs to sponsored projects will be allowed, provided adequate justification for the change is furnished and necessary approvals that certify the accuracy of the charges are received. A cost transfer made within 30 days after the posting date of the transaction requiring a transfer will be considered timely. In other exceptional instances, cost transfers may be required after the 30 day period. All cost transfers require a description/justification of why the transfer is needed. Approval/disapproval of the cost transfer by the grants accounting office will be assessed once all documentation and justification has been received. (Per OMB Circular A-21 Section C http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html#c)

Cost transfers of personal service expenses (salary/fringe distribution changes) requests will require adequate supporting statements that clearly indicate that the costs being moved to a project are directly related to the project scope and allowable by the project budget and have been incurred in a timely manner to benefit project activities. In addition, a Time and Effort report will be required as backup documentation prior to any personal services reallocations for federal awards.

Justification must always consist of more than simple statements such as “to correct an error” or “posted to the project number.” While such statements may be correct, justification must be considered adequate to convince a sponsor or auditor of the accuracy of the charge to the sponsored project. The designated Project Director or other responsible party must certify as to the accuracy of the cost transfer. The grants accounting office approves the cost transfer as to accuracy of the accounting, the proper authorization, and the adequacy of the documentation.

The federal guidelines for cost transfers state, “Any cost allowable to a particular research agreement may not be shifted to other research agreements in order to meet deficiencies caused by overruns, to avoid restrictions, or for other reasons of convenience.” As a result, the grants accounting office must screen all requests for transfer of expenditures to ensure compliance with these regulations. Federal regulations normally allow such transfers only within ninety (90) days of the original encumbrance.

When applying for a retroactive costs transfer, send a memo to the Director of Grants Accounting & Compliance requesting the transfer. The memo must contain all details pertaining to the transfer and a copy of the document showing the expenditure. In addition, a full explanation and reason for the transfer should be given.

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VIII. PEOPLESOFT SECURITY

A. Access to Budget Reports

To access budget reports, complete and submit the PeopleSoft Security Request form located at <http://www.clayton.edu/budget/peoplesoft>. This form must be signed by the employee and department manager. Submit the form to the PeopleSoft Security Administrator, Celeste Wade, located at Woodlands East, room 305. Contact the Budget Assistant, Nicole Harris, for training.

B. Self-Service Travel Expense Approvers and Project/Grant Approvers

Travel Expense Approvers and Project/Grant Approvers must submit a form requesting access to PeopleSoft as an approver. The PeopleSoft Security Request form is located at <http://www.clayton.edu/budget/peoplesoft>. In the Workflow Approval section the manager must list all departments and project/grant codes the employee will be responsible for approving.

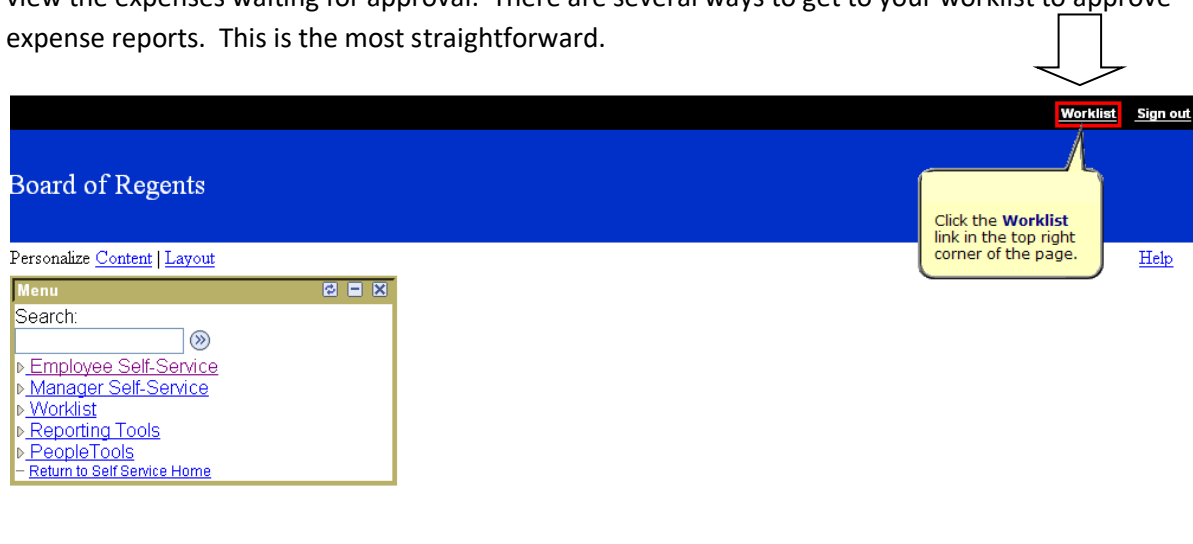
C. Approving an Expense Report

Expense Self-Service- <https://dfs-fineapps.gafirst.usg.edu/psp/F89PRD/?cmd=login&languageCd=ENG&>

Expense reports are routed to the approver based on the department code entered on the expense report. A notification email is sent to the approver assigned to that department to let them know an expense is waiting for approval in their worklist.

Note: *If you find email notifications are going to the junk mail folder, you can right click the message and select "Junk!", and then select "Never Block Senders Domain (@example.com)" to prevent future messages from going there.*

Sign in to Expense Self Service (link shown above) and select the "Worklist" link on the top right menu to view the expenses waiting for approval. There are several ways to get to your worklist to approve expense reports. This is the most straightforward.



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Click the blue link in the Link column to select an expense that needs your approval.

Board of Regents

Worklist Sign out

Search: [input]

Employee Self-Service
Manager Self-Service
Worklist
- Worklist
- Worklist Details
Reporting Tools
PeopleTools
Return to Self Service Home

Worklist for rpinder: Pinder,Robby G

Detail View

Worklist

From	Date From	Work Item	Worked By Activity	Priority	Link
Nance,Marty	12/28/2007	Approval Routing	Approval Workflow		CAApproval, ADVANCE_ID:0000300018, 151
Nance,Marty	12/28/2007	Approval Routing	Approval Workflow		ERApapproval, SHEET_ID:0000300033, 221
Nance,Marty	12/27/2007	Approval Routing	Approval Workflow		ERApapproval, SHEET_ID:0000300033, 215

Customize | Find | View All |

After selecting the link, an Expense Report Summary page will appear and should be reviewed by the approver for accuracy.

Board of Regents

Worklist Sign out

Search: [input]

Employee Self-Service
Manager Self-Service
Worklist
- Worklist
- Worklist Details
Reporting Tools
PeopleTools
Return to Self Service Home

Cash Advances Approved: 0.000 USD

Pending Actions

Profile	Name	Action	Date/Time
1st Level Finance Dept Manager	Pinder,Robby	On Hold	
2nd Level Finance Business Man	Miller,Michael W		
1st Level Finance Dept Manager	Pinder,Robby	On Hold	
2nd Level Finance Business Man	Miller,Michael W		
1st Level Finance Dept Manager	Pinder,Robby	On Hold	
2nd Level Finance Business Man	Miller,Michael W		
Reviewer	(Pooled)		
AP Payment Approval - Rcpt Ver	(Pooled)		

Action History

Profile	Name	Action	Date/Time
	Nance,Marty	Submitted	12/28/2007 7:38:28AM

Comments

Budget Status: Not Chkd

Budget Checking is required before the Expense Report is approved. Click the Budget Options hyperlink.

[Budget Options](#)

Approve Send Back Hold Deny Save

[Expense Report Detail](#)

Note: The Budget Check status on the expense must be "Valid" before an expense can be approved.

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A process runs in the background to check the status of the budget for the chart field used on the expense report.

Budget Status:

- **Valid** – the expense has passed the budget check and is ready for approval
- **Not Chk'd** – the expense has not completed the budget check process and cannot be approved until the status is valid.
- **Error** – the expense did not pass the budget check. Scott McElroy and Nicole Harris review the errors periodically each day. They will contact you when these errors occur to let you know how they can be resolved.

If the budget status is Valid, the expense is ready for approval. Click the approve button. A confirmation page will appear, select OK. You are done!

If you have questions concerning the request, it should not be approved until any issues have been resolved.

Other options:

- **Send Back** – This will route the expense back to the employee who submitted the request. When an expense has been sent back, the employee can modify the expense and resubmit it for approval.
- **Deny** – When an expense report is denied, it ends the request for that expense report id. It cannot be modified or resubmitted.
- **Hold** – Putting an expense on hold prevents it from moving to the expense administrator or other approvers. It is not recommended.
- **Save** – If changes are made to the request they must be saved. It is important to re-budget check if any changes are made that update the amounts on the request. We usually recommend doing a "Send Back" and have the requester make the necessary changes and resubmit the request.

After approvals are complete, the request will route to Accounting Services for processing.

NOTE: If the expense is using a project/grant code, it will go to the project/grant approver after the department approver has clicked the Approve button. Sometimes the project/grant approver and department approver can be the same person. In this situation the expense will return to the worklist for the project/grant approval after the department approval is completed. This can also happen when the project/grant approver reports to the department approver and submits a request. The person who approves the project/grant cannot approve their own requests so the system routes the request to the project/grant approvers' manager. In this situation, 2 approvals are required by the same approver.

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IX. EXPENDITURE ACCOUNT CODES-DEFINITIONS

A. Personal Services

51xxxx PERSONAL SERVICES – FACULTY

Code	Description
511100	Salaries – Regular Faculty Includes all salaries for regular faculty.
511115	Overload – Faculty Includes all overload pay for faculty.
512100	Salaries – Part-Time Faculty Includes all salaries for part-time faculty.
513100	Salaries – Summer Faculty Includes all salaries for summer faculty. Note: Salaries for part-time faculty members who teach in the summer session shall be charged to this account.
516101	Personal Services – Vacation Payout – Faculty Includes payments for faculty vacation payouts.
516150	Extra Pay – Faculty Includes extra pay for faculty.

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52xxxx PERSONAL SERVICES – NON FACULTY

Code	Description
521100	Salaries – Professional/Administrative Includes all salaries for professional and administrative employees.
522100	Salaries – Staff Includes all salaries or wages for staff employees.
522200	Additional Straight Time Includes additional salary paid on a straight-time basis.
522805	Salaries – Staff – Overtime Includes all overtime payments to staff employees.
523100	Salaries – Graduate Assistants Includes all payments of salaries to graduate assistants.
524100	Salaries – Student Assistants Includes personal services for students employed by the institution. This account should not include expenditures for the College Work-Study Program.
525100	Salaries – Casual Labor Includes all payments of salaries to casual labor employees. Includes payments for casual labor on special projects not included under regular salaries or per diem and fees.
526101	Personal Services – Vacation Payout – Staff Includes payments for staff vacation payouts.
526150	Extra Pay – Staff

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Code	Description
	Includes extra pay for staff.
528101	Housing Allowance Includes amounts paid to officials (usually presidents) who, as a condition of their employment, receive institutional provided housing or a paid housing allowance. The payment of the housing allowance shall be made through the Payroll system.
529101	Subsistence Allowance Includes amounts paid to officials (usually presidents) who, as part of their duties, entertain visitors, faculty and/or staff. The payment of the subsistence allowance shall be made through the Payroll system.

53xxxx PERSONAL SERVICES – SHARED

Code	Description
539100	Salaries – Joint Staffed This account receives charges or credits arising out of more than one institution utilizing the services of an employee.

55xxxx PERSONAL SERVICES – FRINGE BENEFITS

Code	Description
551100	FICA – Employer Used to record the employer matching costs (expense) associated with FICA taxes.

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Code	Description
551200	<p>FICA – Employer Medicare Used to record the employer matching costs (expense) associated with FICA-Medicare taxes.</p>
552100	<p>Teachers Retirement System Used to record the employer matching costs (expense) associated with employee participation in the Teachers Retirement System (TRS).</p>
552200	<p>Optional Retirement Plans Used to record the employer matching costs (expense) associated with employee participation in the Optional Retirement Plans (ORP).</p>
552300	<p>Employees Retirement System Used to record the employer matching costs (expense) associated with employee participation in the Employees Retirement System (ERS).</p>
553111	<p>Group Health Insurance – Blue Choice HMO Includes employer's share of the cost of the Blue Choice HMO plan.</p>
553116	<p>Group Health Insurance – Kaiser HMO Includes employer's share of the cost of the Kaiser HMO plan.</p>
553118	<p>Group Health Insurance – Consumer's Choice High Deductible Includes employer's share of the cost of the Consumer's Choice High Deductible plan.</p>
553123	<p>Group Health Insurance – PPO Alternative Includes employer's share of the cost of the PPO Alternative plan.</p>
553125	<p>Group Health Insurance – Consumer's Choice High Deductible Alternative Includes employer's share of the cost of the Consumer's Choice High Deductible Alternative plan.</p>

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Code	Description
553128	<p>Group Health Insurance – High Deductible Alternative Includes employer's share of the cost of the High Deductible Alternative plan.</p>
553180	<p>Health Savings Account-Seed Fund Includes contribution by employer to employee's health savings account.</p>
553201	<p>Group Health Insurance – Basic Life – Regents Includes employer's share of the cost of the Board of Regents Basic Life insurance.</p>
555100	<p>Unemployment Insurance Includes payments made to Department of Labor either as contributory or reimbursable.</p>
556100	<p>Workers Compensation Includes payments made to Department of Administrative Services Fiscal Division, Workers' Compensation Trust Fund, for workers' compensation insurance coverage for employees.</p>

59xxxx PERSONAL SERVICES – ALLOCATED

Code	Description
598100	<p>Indirect Plant Overhead – Personal Services Includes personal service costs for operation and maintenance of physical plant that have been allocated and transferred to Auxiliary Enterprises. This account will house the expense credit in the Fund Group being relieved by the allocation and will house the expense debit in the Fund Group receiving the cost allocation.</p>
598310	<p>Personal Services – Allocated Costs Includes personal services costs (except plant operations) that have been allocated to other departments, such as auxiliary enterprises administration charges to operating units. This account will</p>

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Code	Description
	house the expense credit in the original department and will house the expense debit in the department(s) receiving the cost allocation.

B. Travel

Code	Description
641110	<p>Travel – Employees – Ground Transportation Includes all expenses for ground transportation, including use of personal vehicles, incurred by employees within the United States.</p>
641120	<p>Travel – Employees – Air Travel Includes all expenses for airline transportation incurred by employees within the United States.</p>
641130	<p>Travel – Employees – Meals Includes all meal expenses incurred by employees within the United States.</p>
641140	<p>Travel – Employees – Lodging Includes all lodging expenses incurred by employees within the United States.</p>
641150	<p>Travel – Employee - Miscellaneous Includes all miscellaneous travel expenses incurred by employees within the United States.</p>
641160	<p>Travel – Employee – Rental Car Includes all expenses incurred by employees for rental and leased vehicles within the United States. Rentals paid to DOAS for motor pool vehicles would also be included here and charged to the expense account of the individual who checked out the vehicle. Operating cost of agency-owned</p>

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Code	Description
	vehicles should be classified to correct cost accounts.
641170	Travel – Employee – Parking Includes all parking expenses incurred by employees within the United States.
641210	International Travel – Employee – Ground Transportation Includes all expenses for ground transportation incurred by employees outside of the United States.
641220	International Travel – Employee – Air Travel Includes all expenses for airline transportation incurred by employees outside of the United States.
641230	International Travel – Employee – Meals Includes all meal expenses incurred by employees outside of the United States.
641240	International Travel – Employee – Lodging Includes all lodging expenses incurred by employees outside of the United States.
641250	International Travel – Employee - Miscellaneous Includes all miscellaneous travel expenses incurred by employees outside of the United States.
641260	International Travel – Employee – Rental Car Includes all expenses for rental and leased vehicles incurred by employees outside of the United States.
641270	International Travel – Employee – Parking Includes all parking expenses incurred by employees outside of the United States.
641290	International Travel – Employee – VISAPAS Includes all expenses for visas and passports incurred by employees for travel outside of the United States.

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Code	Description
	States.
641310	<p>Travel – Employee Recruiting – Ground Transportation Includes all expenses for ground transportation, including use of personal vehicles, incurred by employees within the United States.</p>
641320	<p>Travel – Employee Recruiting – Air Travel Includes all expenses for air travel incurred by employees within the United States.</p>
641330	<p>Travel – Employee Recruiting – Meals Includes all expenses for all meals incurred by employees within the United States.</p>
641340	<p>Travel – Employee Recruiting – Lodging Includes all lodging expenses incurred by employees within the United States.</p>
641350	<p>Travel – Employee Recruiting – Miscellaneous Includes all miscellaneous expenses incurred by employees within the United States.</p>
641360	<p>Travel – Employee Recruiting – Rental Car Includes all expenses incurred by employees for all rental and leased vehicles within the United States. Rentals paid to DOAS for motor pool vehicles would also be included here and charged to the expense account of the individual who checked out the vehicle. Operating cost of agency-owned vehicles should be classified to correct cost accounts.</p>
641370	<p>Travel – Employee Recruiting – Parking Includes all parking expenses incurred by employees within the United States.</p>
641510	<p>Travel – Employee Mileage Includes all expenses for use of personal vehicle incurred by employees in job-related activities within</p>

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Code	Description
	the United States.
641520	<p>Travel – Employee Recruiting Mileage Includes all expenses for use of personal vehicle incurred by employees in recruiting activities within the United States.</p>
651110	<p>Travel – Non-Employee/Team – Ground Transportation Includes all expenses for ground transportation incurred by non-employees/teams within the United States.</p>
651120	<p>Travel – Non-Employee/Team – Air Travel Includes all expenses for air transportation incurred by non-employees/teams within the United States.</p>
651130	<p>Travel – Non-Employee/Team – Meals Includes all meal expenses incurred by non-employees/teams within the United States.</p>
651140	<p>Travel – Non-Employee/Team – Lodging Includes all lodging expenses incurred by non-employees/teams within the United States.</p>
651150	<p>Travel – Non-Employee/Team – Miscellaneous Includes all miscellaneous expenses incurred by non-employees/teams within the United States.</p>
651160	<p>Travel – Non-Employee/Team – Rental Car Includes all expenses for all rental and leased vehicles incurred by non-employees/teams within the United States. Rentals paid to DOAS for motor pool vehicles would also be included here and charged to the expense account of the individual who checked out the vehicle. Operating cost of agency-owned vehicles should be classified to correct cost accounts.</p>
651170	<p>Travel – Non-Employee/Team – Parking</p>

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Code	Description
	Includes all parking expenses incurred by non-employees/teams within the United States.
651210	International Travel – Non-Employee/Team – Ground Transportation Includes all ground transportation expenses incurred by non-employees/teams outside of the United States.
651220	International Travel – Non-Employee/Team - Air Travel Includes all air transportation expenses incurred by non-employees/teams outside of the United States.
651230	International Travel – Non-Employee/Team – Meals Includes all meal expenses incurred by non-employees/teams outside of the United States.
651240	International Travel – Non-Employee/Team – Lodging Includes all lodging expenses incurred by non-employees/teams outside of the United States.
651250	International Travel – Non-Employee/Team – Miscellaneous Includes all miscellaneous expenses incurred by non-employees/teams outside of the United States.
651260	International Travel – Non-Employee/Team – Rental Car Includes all expenses for rental and leased incurred by non-employees/teams outside of the United States.
651270	International Travel – Non-Employee/Team – Parking Includes all parking expenses incurred by non-employees/teams outside of the United States.
651290	International Travel – Non-Employee/Team – VISAPAS Includes all visa and passport expenses incurred by non-employees/teams outside of the United States.

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Code	Description
651310	<p>Non-Employee Recruiting Travel – Ground Transportation Includes all expenses for ground transportation incurred by non-employees in recruiting-related activities.</p>
651320	<p>Non-Employee Recruiting Travel – Air Travel Includes all expenses for air travel incurred by non-employees in recruiting-related activities.</p>
651330	<p>Non-Employee Recruiting Travel – Meals Includes all meal expenses incurred by non-employees in recruiting-related activities.</p>
651340	<p>Non-Employee Recruiting Travel – Lodging Includes all lodging expenses incurred by non-employees in recruiting-related activities.</p>
651350	<p>Non-Employee Recruiting Travel – Miscellaneous Includes all miscellaneous expenses incurred by non-employees in recruiting-related activities.</p>
651360	<p>Non-Employee Recruiting Travel – Rental Car Includes all expenses for rental and leased vehicles incurred by non-employees in recruiting-related activities. Rentals paid to DOAS for motor pool vehicles would also be included here and charged to the expense account of the individual who checked out the vehicle. Operating cost of agency-owned vehicles should be classified to correct cost accounts.</p>
651370	<p>Non-Employee Recruiting Travel – Parking Includes all parking expenses incurred by non-employees in recruiting-related activities.</p>
651510	<p>Travel – Non-Employee Mileage Includes all expenses for use of personal vehicle incurred by non-employees in job-related activities.</p>
651520	<p>Non-Employee Recruiting – Mileage Includes all expenses for use of personal vehicle incurred by non-employees in job-related recruiting</p>

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Code	Description
	activities.
698100	<p>Indirect Plant Overhead – Travel Includes travel costs for operation and maintenance of physical plant that have been allocated and transferred to Auxiliary Enterprises. This account will house the expense credit in the Fund Group being relieved by the allocation and will house the expense debit in the Fund Group receiving the cost allocation.</p>
698310	<p>Travel Expense – Allocated Costs Includes travel costs (except plant operations) that have been allocated to other departments, such as auxiliary enterprises administration charges to operating units. This account will house the expense credit in the original department and will house the expense debit in the department(s) receiving the cost allocation.</p>

C. Operating Supplies & Expenses

Code	Description
7031xx	<p>Cost of Goods Sold Purchases for Resale and inventory adjustments are closed into this account to derive cost of goods sold in the appropriate auxiliary units. There should be a separate account to parallel "Purchases." An actual inventory must be taken of inventories for resale to calculate an actual cost of goods sold by enterprise. This actual inventory should be taken at least annually.</p>
704100	<p>Cash Over/Short Includes amounts of overages and/or shortages for all fund groups. Account may be divided according to cash receiving locations when necessary.</p>

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Code	Description
712100	<p>Motor Vehicle Expense Includes expenses for fuel, service, repair or other costs of vehicles owned and operated by the institution. Also includes required maintenance service or repair of DOAS leased vehicles.</p>
7141xx	<p>Supplies and Materials Includes all types of consumable materials used in operation of the institution. Account should be subdivided as required to provide accountability. An inventory should be established for each subdivision of the supply control account for expenditures. Cost of postage should be included in this account.</p>
714100	<p>Supplies and Materials Expense Includes the cost of all types of supplies and materials used in the operation of the institution.</p>
714102	<p>Photocopy Charges Includes the cost of all photocopies for employees in the operation of the institution.</p>
714103	<p>Docutech Charges Includes the cost of all media, printing, and copying services handled internally by the Media & Printing Services for departments on campus.</p>
714110	<p>Supplies and Materials Expense – Postage Includes the cost of all postage used in the operation of the institution.</p>
714120	<p>Supplies and Materials Expense – Other Includes the cost of all other supplies and materials used in the operation of the institution.</p>
7151xx	<p>Repairs and Maintenance Expenditures for parts, repairs, maintenance, and alterations of buildings, grounds, or equipment performed by department personnel or contracted from outside. Included are expenditures for replacement of fixtures when such fixture is attached to or a part of a building; such as water heaters, furnaces, boilers, exhaust fans, etc. Examples of charges also include janitorial service contracts, and maintenance service contracts on equipment including computer and radio equipment. Maintenance</p>

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Code	Description
	contracts or charges for maintenance services should be charged to this account regardless of whether the department owns, rents, leases, or is lease/purchasing the equipment or other asset.
717200	<p>Utilities – Electricity Includes all costs for the purchase of electricity used in the operation of the institution.</p>
717300	<p>Utilities – Fuel Oil Includes all costs for the purchase and transportation of fuel oil used in the operation of the institution.</p>
717400	<p>Utilities – Natural Gas/Propane Gas Includes all costs for the purchase and delivery of natural gas or propane used in the operation of the institution.</p>
717500	<p>Utilities – Water Includes all costs for the purchase of water used in the operation of the institution.</p>
717600	<p>Other Utilities Services Includes all costs for the purchase other utilities not listed in the utilities account codes above used in the operation of the institution.</p>
719100	<p>Rents – Non Real Estate Includes expenditures for rental of equipment, furniture, meeting or exhibition halls by the day or week, post office box rentals, and rental of State owned aircraft. Note: Payments on multiyear installment purchase agreements should be charged to Lease/Purchase Capital Outlay, Accounts 8181xx for Principal and 8182xx for Interest.</p>
719200	<p>Operating Lease Payments Includes payments for operating leases.</p>

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Code	Description
720100	<p>Insurance and Bonding Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage where required by statute. Note: Personal liability coverage of employees should be recorded in Account 5541xx.</p>
723100	<p>College Work-Study Program The total cost of the College Work-Study program shall be recorded under this account. The account may be further sub-divided as required to facilitate tracking of the various College Work-Study programs, such as on-campus versus off-campus, etc.</p>
7271xx	<p>Other Operating Expense Includes all expenditures for costs not properly included in any of the preceding accounts or in one of the specific classes established in appropriation acts. May be subdivided to provide separate accountability of each type of cost incurred. Examples of costs included in this account are: aerial surveys; bank charges, clipping services; credit reports; evidence purchased; freight, express, and storage; linen service and outside laundry; promotion expense; subscriptions, dues, and registration fees; and tests. Note: Account 7278xx must be used to record Other Operating Expense for Royalties.</p>
727110	<p>Other Operating Expense – Registration Includes all expenditures for registration activities.</p>
727120	<p>Other Operating Expense – Subscriptions Includes all expenditures for subscriptions to periodicals.</p>
727130	<p>Other Operating Expense – Memberships Includes all expenditures for memberships to professional and other organizations.</p>
727140	<p>Other Operating Expense – Other Includes all expenditures for all other operating expenses.</p>

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Code	Description
727250	<p>Advertising – Other than Employee Recruitment Includes all expenditures for advertising not directly related to attracting personnel. Note: This account should be used exclusively for Advertising – Other than Employee Recruitment beginning in FY2011.</p>
727350	<p>Advertising – Employee Recruitment Includes all expenditures for advertising related to attracting personnel. Note: This account should be used exclusively for Advertising – Employee Recruitment beginning in FY2011.</p>
727700	<p>Other Operating Expenses – Special Group Meals Used to purchase meals for a group of employees when such employees may not be on travel status or otherwise eligible for payment for meals. This expenditure account should only be used for such meal purchases.</p>
7278xx	<p>Other Operating Expenses – Royalties Includes all payments for royalties.</p>
7281xx	<p>Bad Debt Expense Expense for write-off of bad debts. This is limited by Georgia Code 50-16-18 to \$3,000.</p>
7331xx	<p>Software Includes expenditures for electronic data processing pre-packaged software systems, or programs with or without long term product licensing agreements. Services for system design and/or programming of individualized software systems or programs should be charged to the appropriate Per Diem and Fees account. Note: Software purchases or development costs exceeding the capitalization threshold should be capitalized.</p>
742100	<p>Publications and Printing Includes costs of publications required by statute or that are deemed necessary in providing services delivered within the scope of the institution's authority. Includes all costs for printing billed by DOAS and any other costs for printing billed. Also includes cost of letterhead stationery, imprinted envelopes,</p>

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Code	Description
	<p>imprinted forms, purchase orders, and any other billing for printed matter.</p> <p>Note 1: Does not include cost of books, pamphlets, brochures, booklets, manuals, handbooks, etc., that are not published by the institution. These publications should be charged to Account 7141xx, Supplies and Materials.</p> <p>Note 2: Books or volumes of books, if maintained in a library, should be charged to Account 8432xx, Library Collections.</p> <p>Note 3: Subscriptions or subscription services should be charged to Account 7271xx, Other Operating Expenses.</p>
743200	<p>Equipment Purchases – Small Value – Inventory</p> <p>Includes equipment costing \$3,000.00 or more, and less than \$5,000.00. Also includes the cost of equipment required to be inventoried, such as guns and motor vehicles, if the cost is below \$5,000.00.</p>
744200	<p>Information Technology Equipment Purchases – Small Value – Inventory</p> <p>Includes Information Technology equipment costing more than \$3,000.00, and less than \$5,000.00.</p>
7481xx	<p>Real Estate Rentals</p> <p>Includes monthly rentals and lease contracts for office space, warehousing, and storage other than Authority Lease Rental contracts. Costs of renovations and modifications of leased facilities would also be classified in this object class if such expenditures constitute rental payments in lease agreements. Account may be subdivided to show geographical location or other logical information.</p>
7482xx	<p>Debt Service Retirement</p> <p>Includes repayment of debt not reported on the institutions balance sheet, such as GSFIC debt.</p>
7483xx	<p>Authority Lease Rentals</p> <p>This expense shall include funds expended in payment of Authority Lease Rentals.</p>
751xxx	<p>Per Diem and Fees</p> <p>Includes compensation and reimbursable expenses such as travel, postage, telephone, etc., for services rendered on a per diem, hourly, fee, or consultant basis from which the employer makes no payroll deductions. Examples of expenditures classified here would be architects, attorneys, consultants or consulting firms, board members, physicians, engineers, temporary help secured from a</p>

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Code	Description
	<p>private agency (Kelly Girls, Incorporated), etc. Services for system design and/or programming of computer software systems, billed directly to the agency and not through DOAS Information and Computer Service billings, should be charged to this account. **</p> <p>Accounts will be further subdivided as follows:</p>
751101	<p>Architect Payments of Per Diem and Fees to architects.</p>
751102	<p>Attorney Payments of Per Diem and Fees to attorneys.</p>
751103	<p>Consultant Payments of Per Diem and Fees to consultants/consulting firms.</p>
751104	<p>Engineer Payments of Per Diem and Fees to engineers.</p>
751105	<p>Physician Payments of Per Diem and Fees to physicians.</p>
751106	<p>Interpreters Payments of Per Diem and Fees to interpreters.</p>
751107	<p>Veterinarian Payments of Per Diem and Fees to veterinarians.</p>
751108	<p>Honorariums/Speakers Payments of Per Diem and Fees individuals for honorariums or for payment for speeches.</p>

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Code	Description
751109	<p>Information Technology Consultant Payments of Per Diem and Fees to Information Technology consultants/consulting firms.</p>
751110	<p>Other Per Diems Payments of Per Diem and Fees not categorized in other account codes, including "Board Member" per diems.</p>
752100	<p>Reimbursable Expense Payments to reimburse for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.</p>
752200	<p>Direct Expense Payments made directly to vendors on behalf of individuals or corporations for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.</p>
753100	<p>Contracts Includes contracts with units of state or local governments, units of other USG institutions, authorities, public or private corporations, or private business firms. Also included are agreements for delivery of services or activities evidenced by written agreement approved in accordance with statutory approval requirements.</p>
753200	<p>Information Technology Contracts Includes contracts with units of State or local governments, units of the USG institutions, authorities, public or private corporations, or private business firms for Information Technology Contracts. Also included are agreements for delivery of services or activities evidenced by written agreement approved in accordance with statutory approval requirements.</p>
760100	<p>Computer Charges – Other Includes all expenditures for charges of a service bureau description for computer services, except those billings for computer charges from DOAS. Note 1: Accounts 7601xx and 7602xx should be used to record computer charges only. Charges that relate to a computer, but are not charges for computer services of a service bureau description, should be made to their proper account. Examples of these computer-related charges are:</p>

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Code	Description
	<ul style="list-style-type: none"> - Data telecommunications should be charged to 7718xx. - Computer equipment purchases should be charged to 8433xx. - Lease/purchases or installment purchases should be charged to 8181xx & 8182xx. - Rentals of computer equipment should be charged to 7191xx. - Computer maintenance service charges or charges for maintenance service agreements should be charged to 7151xx. <p>Note 2: Institutions MUST ensure that they are duly authorized to purchase computer equipment, to rent computer equipment, or to purchase computer maintenance contracts for themselves directly rather than through DOAS.</p> <p>Note 3: No direct personal services charges arising from employees should be charged to these accounts.</p> <p>Note 4: No direct Per Diem and Fee activity should be charged to these accounts.</p>
771100	<p>Telecommunications – Local Includes all charges for local service telecommunications.</p>
771200	<p>Telecommunications – Long Distance/GIST Includes all charges for long distance telecommunications, whether billed from the Georgia Intrastate Telephone (GIST) system or a private company.</p>
771300	<p>Telecommunications – Cellular Includes all charges for cellular phone service.</p>
771400	<p>Telecommunications – Pager Includes all charges for pager service.</p>
771500	<p>Telecommunications – Radio Includes all charges for radio service.</p>
771600	<p>Telecommunications – Video (GSAMS) Includes all charges for video services.</p>

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Code	Description
771700	<p>Telecommunications – Wire & Cable Includes all charges for installation of wire and cable.</p>
771800	<p>Telecommunications – Data Includes all charges for data telecommunications. Also includes any charges identified on DOAS Information and Computer Service billings for data telecommunications.</p>
771900	<p>Telecommunications – Other Includes all other telecommunications expenditures.</p>
7811xx	<p>Scholarships Includes those amounts awarded students on the basis of scholastic achievement. Financial need may or may not be a determining factor. No service would be rendered, nor repayment made, for financial assistance classified in this account.</p>
7821xx	<p>Fellowships This subcategory includes grants-in-aid to graduate students. It does not include funds for which services to the institution must be rendered, such as payments for teaching.</p>
783100	<p>Stipends Includes payments to individuals under training grants that are intended to provide financial assistance during the period of training. Services are rendered by the trainee. This service is required of all students involved in the program. Note: Stipends should not be used for payment to institutional employees for additional work. Institutional employees being compensated for assuming additional duties or performing work outside of the normal duties of the position should be paid by charging the appropriate Personal Services account.</p>
798100	<p>Indirect Plant Overhead Includes operating expense costs for operation and maintenance of physical plant that have been allocated and transferred to Auxiliary Enterprises. This account will house the expense credit in the Fund Group being relieved by the allocation and will house the expense debit in the Fund Group</p>

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Code	Description
	receiving the cost allocation.
798310	<p>Operating Expense – Allocated Costs Includes operating expense costs (except plant operations) that have been allocated to other departments, such as auxiliary enterprises administration charges to operating units. This account will house the expense credit in the original department and will house the expense debit in the department(s) receiving the cost allocation.</p>

D. Equipment/Capital Outlay

Code	Description
818100	<p>Lease/Purchase – Principal Includes the principal portion of payments made on multi-year lease/purchase or installment purchase agreements. All equipment received for which charges are made to this account should be recorded in the institution's inventory control system. *</p> <p>Note: Items costing less than \$5,000 should not be lease/purchased. * Note: Institutions using the PeopleSoft Financials software will record this equipment in the Asset Management module.</p>
818200	<p>Lease Purchase – Interest Includes the interest portion of payments made on multi-year lease/purchase or installment purchase agreements. All equipment received for which charges are made to this account should be recorded in the institution's inventory control system. *</p> <p>*Note: Institutions using the PeopleSoft Financials software will record this equipment in the Asset Management module.</p>
818290	<p>GSFIC Payback Bond Interest</p>

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Code	Description
	Includes the interest portion of payments made on GSFIC payback bonds.
841100	<p>Motor Vehicle Equipment Purchases</p> <p>Includes automobiles, station wagons, vans, buses, motor homes, light duty trucks, and heavy-duty cargo carrying trucks. Aircraft or other motorized vehicles should be recorded in Account 8431xx, Equipment Purchases - Inventory.</p>
8431xx	<p>Equipment Purchase – Inventory</p> <p>Includes expenditures for a material item of a non-expendable nature, such as a movable unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), or an instructional skill training device. Can include a set of small articles whose parts are replaceable or repairable, while the whole retains its identity and utility over a period of time that is characteristic of and definable for items of its class. Also includes motorized vehicles not used on public roads; such as aircraft, boats, lawn mowers, farm tractors, road building equipment, etc. Items in this group, generally, should have a life expectancy of three years or more, cost \$5,000 or more, and be controlled by a perpetual inventory record.</p> <p>Note 1: All equipment purchases in this account must be inventoried in the institution's inventory control system.*</p> <p>* Note: Institutions using the PeopleSoft Financials software will record this equipment in the Asset Management module.</p> <p>Note 2: Computer Purchases should not be included in this account, but should be recorded in Account 8433xx (Computer Purchase).</p>
8432xx	<p>Library Collections</p> <p>Library Collections consist of Library Books and Reference Materials. Library reference materials are information sources other than books which include journals, periodicals, microforms, audio/visual media, computer-based information, manuscripts, maps, documents, and similar items which provide information essential to the learning process or which enhance the quality of academic, professional or research libraries.</p>
843300	<p>Computer Purchases</p> <p>Includes material electronic data processing items of a non-expendable nature, costing \$5,000.00 or more. Items in this group would include, but not be limited to, computer mainframes, mini-computers, data storage units, printers, firmware, terminals, and personal computers.</p>

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Code	Description
8501xx	<p>Land and Land Improvements</p> <p>Land is the surface or crust of the earth, and is characterized as having an unlimited life. Land Improvements consist of betterments, site preparation, and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the cost of the land.</p>
860100	<p>Buildings and Building Improvements</p> <p>A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both.</p>
870100	<p>Facilities and Other Improvements</p> <p>Includes assets (other than general use buildings) built, installed, or established to enhance the quality or facilitate the use of land for a particular purpose. Other Improvements are depreciable improvements made to a facility or to land that should be capitalized as a betterment if the improvement is at the capitalization threshold, or the expenditure increases the life or value of the asset by 25% of the original cost or life period.</p>

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X. AGENCY ACCOUNTS

A. Funds Held for Others

An agency account is set-up when a department agrees to serve as a fiscal agent or custodian to an outside party. Agency agreements must be completed and signed by representatives from Clayton State University. Forms are found on the Budget Office website at: <http://www.clayton.edu/budget/forms>.

Ongoing accountability and oversight for agency funds are reviewed annually to ensure proper use of agency funds. Per Clayton State policy as stated on the Agency Account Application:

- an account is subject to closure after six months of inactivity,
- repeated overdraft attempts,
- failure to inform the university Accounting office of changed organizational contacts,
- failure to maintain at least one University faculty or staff as an organizational contact, or
- dissolution of the organization (reason for the agency account).

Inactive balances should not be carried forward from year to year, but will be disposed of in the general fund as a part of the year-end close process. Notification is sent to the university contact before funds are transferred.

Student Organizations and Activities

These accounts are established for student clubs, student organizations and/or workshops sponsored by student groups. Agency accounts represent funds earned or raised by the student organization. *Funds allocated to the student organization from the institution should not be placed in an agency account.*

Faculty/Staff Organizations and Activities

These accounts are established for faculty and/or staff organizations and activities such as professional organizations in which faculty and/or staff is members and conferences and workshops sponsored by faculty or staff groups. *Agency accounts should not be established for grants or contracts awarded by faculty members where the research would be normally handled as a departmental research grant or contract.*

Agency accounts are used under the following terms and conditions:

- Purchasing cards may not be used for any agency account activity.
- Payroll expenses may not be expensed using agency accounts.
- Individual agency accounts should not carry a negative balance, except due to short-term timing differences in processing transactions. *According to the University System of Georgia policy, at the end of the fiscal year, accounts receivables should be set up and departments should be billed for any applicable deficit balances.*
- Clayton State may disapprove disbursements due to insufficient funds.

Budget Manager's Handbook

For instructions on running the Ledger History report to review and monitor your agency account, please follow the instructions found at: <http://www.clayton.edu/budget/budgetmanagers>.