ABC 2014 Fall Summit

Finance Processes

Elizabeth Williams and Janice Manzo

September 10, 2014
Session Topics

Budget and Finance:
- Budget Transfers
- Payroll Transfers
- Position Funding

General Accounting:
- Non-Payroll Transfers
- 107C-Release Time
- Cash Posting Orders – CPOs
- Cost Recovery
- Budget Transfers
  - Only within the same fund
  - Must net to zero
  - Must be submitted by “owner” of budget
## California Polytechnic State University
### Budget Transfer Request

**Prepared By:**

<table>
<thead>
<tr>
<th>Request Criteria</th>
<th>Orig Dept</th>
<th>Your department</th>
<th>.CC:</th>
<th>NET=</th>
<th>0.00</th>
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<tbody>
<tr>
<td>Date</td>
<td>Reference #</td>
<td>Journal Class</td>
<td>Original Journal ID</td>
<td>Via:</td>
<td>Description</td>
</tr>
<tr>
<td>9/10/2014</td>
<td></td>
<td></td>
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<table>
<thead>
<tr>
<th>Account</th>
<th>Fund</th>
<th>Deptid</th>
<th>Program</th>
<th>Class</th>
<th>Project</th>
<th>Accounting Use</th>
<th>Line Desc</th>
<th>Accounting Use Only</th>
<th>Amount</th>
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<td>840000</td>
<td>SL001</td>
<td>100000</td>
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<td>30 characters-meaningful descr</td>
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<td></td>
<td></td>
<td>30 characters-meaningful descr</td>
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<td>500.00</td>
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</tbody>
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[http://afd.calpoly.edu/budget/Forms/SLO_Budget_Journal.xls](http://afd.calpoly.edu/budget/Forms/SLO_Budget_Journal.xls)

abcafd.calpoly.edu
Payroll Transfers

- Total salary and benefits entered on form
- Month is PAY period, **not** the month payroll posts
# Payroll Expenditure Transfer Form

**Budget & Analytic Business Services**

Complete the information below to transfer payroll charges for the employee(s) specified and submit to Budget & Analytic Business Services. For questions, please contact Laurie Borello at x6416.

**Fiscal Year:** 2014

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>EmpID (9 digits)</th>
<th>Empl Record #</th>
<th>Position # (8 digits)</th>
<th>Charge Period (Month to Adjust)</th>
<th>Total Salary &amp; Benefits Charged</th>
<th>% to Transfer</th>
<th>Total Amount to Transfer</th>
<th>Fund</th>
<th>DeptID</th>
<th>Acct (Salary Only)</th>
<th>Prog</th>
<th>Proj</th>
<th>Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Doe</td>
<td>000012345</td>
<td>2</td>
<td>00005555</td>
<td>July</td>
<td>$5,432.10</td>
<td>50%</td>
<td>$2,716.05</td>
<td>SL001</td>
<td>10000</td>
<td>603100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jane Smith</td>
<td>00005421</td>
<td>0</td>
<td>00001111</td>
<td>August</td>
<td>$6,432.50</td>
<td>100%</td>
<td>$6,432.50</td>
<td>SL001</td>
<td>10000</td>
<td>601100</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total:** $9,148.55

**Submitted by:**

**Approved by:**

**Comments about this transfer:**

[http://afd.calpoly.edu/budget/forms/Payroll%20Expenditure%20Transfer%2004222013.xlsx](http://afd.calpoly.edu/budget/forms/Payroll%20Expenditure%20Transfer%2004222013.xlsx)
Position Funding Form

- More permanent than Payroll Expenditure
- Cannot change department
- Percents must total 100
# Position Funding Form

Please email completed form to: Payroll Transactions

Questions? Contact Laurie Borello (x66416) or Val Majala (x61187)

<table>
<thead>
<tr>
<th>Employee Information:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name (Last, First, MI):</td>
<td>Smith, James P.</td>
</tr>
<tr>
<td>Position **(if known):</td>
<td>Spanish</td>
</tr>
<tr>
<td>EmplID* (if known):</td>
<td>000014253</td>
</tr>
</tbody>
</table>

<p>| Funding Information – Where should this position be charged? (Must total 100%): |
|------------------|-----------------|-----------------|</p>
<table>
<thead>
<tr>
<th>%</th>
<th>Fund:</th>
<th>DeptID:</th>
<th>Program:</th>
<th>Project:</th>
<th>Class:</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>SL001</td>
<td>118000</td>
<td>SSE01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>75</td>
<td>SL001</td>
<td>118000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Is this a Permanent Change? [ ] Yes [ ] No

If no, what is the ending date?**

6/30/2015

<table>
<thead>
<tr>
<th>Signatures / Approvals:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department Budget Specialist: Signature: Date:</td>
</tr>
<tr>
<td>your name</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For Budget Use Only:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Processed by: Date: PoolID:</td>
</tr>
</tbody>
</table>

*For new recruitments only, EmplID and Position # will be assigned by Human Resources.

**After this date, funding will revert back to its previous setup.

**Instructions:**

This form should be used in conjunction with the HR 101 Form for the following personnel actions:

- Appointment
- Temporary Appointment
- Promotion / Demotion
- Reassignment
- Position Detail Change

If this is a funding change only, with no change to the DeptID, then an HR 101 is not required.

This form should also be used in conjunction with any Academic Personnel appointment form (AP101, ISA101, AP101-SS, SC100) when the funding source for the appointment will be anything other than SL001-DeptID Account (adding a Program, Project or Class).

Please email completed form to: Payroll Transactions

http://afd.calpoly.edu/budget/forms/Position_Funding_Form.docx
Non-Payroll Expenditure Transfers

A process initiated by a department to correct, adjust or charge non-payroll expenditures between University funds/departments.

- We cannot credit an expense in Fund SL002

- An expenditure transfer may be requested when a transaction was recorded in the wrong chartfield by the initiator or when a department is sharing the cost of a purchase and the appropriate source was not indicated on the original source documents.
Non-Payroll Expenditure Transfers

- How do I initiate an expenditure transfer?
  - Complete the \textit{Expenditure Transfer Form}
  - Supporting Documentation
    - Dashboard screen shot (3\textsuperscript{rd} View)
    - Written explanation for request eg: email
    - Specific details for charging of goods, services, facilities, i.e. invoice
  - Appropriate departmental approval
  - Complete and email documents to \texttt{expendituretransfer@calpoly.edu}
  - Copy all parties affected
Non-Payroll Expenditure Transfers

- **Completed Expenditure Transfer Form**
  - Enter the full chartfield string on transaction
  - No commas in any field
  - Include a line description that conveys the action, this will be visible on Dashboard
  - Verify debits (positive) and credits (negative) net to zero

![Expenditure Transfer Form Example](image)
Non-Payroll Expenditure Transfers

- Supporting Documentation
  - Image or screenshot from Dashboard showing the transaction to be adjusted using the 3rd View from My Revenue and Expense Transactions Tab
Non-Payroll Expenditure Transfers

- My Revenue and Expense Transactions
  - Actuals Custom Summary (3rd View)
  - Allows the initiator to see the complete chartfield string
Tips

- Pro Card purchases – When applicable, change the chartfield string during the review period.
- The expenditure transfer form is a Comma Separated Value (CSV) form, do not use commas in any field.
- Do not highlight your supporting documents, when a document is scanned, it becomes illegible. Box or bold the portion that you are requesting to be adjusted.
What is Release Time?

- University employees are released from normal job duties to perform research or other work for a Foundation or Corporation project/grant.
- Department initiates Academic Personnel (AP) Form 107C and forwards to appropriate auxiliary CPC/CPF reviews and issues payment to the University based on the % of time released.
- Accounting processes a journal to credit (reduce) departments’ salaries and benefits using department ID XXXX80.
107C Release Time

- **Required Information**
  - Employee Name and Empl ID
  - Dept ID and Reimburse Dept ID
  - CPC/CPF Project/Grant/Org Key
  - Quarter Release Time %, Salary amounts
  - Employee signature and date
  - All approving signatures and dates
    - Project Director
    - CPC/CPF approval
    - Department Head/Chair
    - Dean/Manager Approval
**AP FORM 107C**

**FACULTY/STAFF OTHER SUPPORT TIME/FRACTION (OSF)**

**LABOR DISTRIBUTION**

<table>
<thead>
<tr>
<th>Employee Name:</th>
<th>Department:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Empl ID:</td>
<td>Dept ID:</td>
<td></td>
</tr>
<tr>
<td>Project/Program:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brief Description of Project:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FACULTY EMPLOYEE: Other Support Time Information**

<table>
<thead>
<tr>
<th>Quarter AY</th>
<th>Year</th>
<th>Actual WTU</th>
<th>Release % Time</th>
<th>Quarterly Salary Amount charged to alternative source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Winter</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Spring</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summer</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12 Month</th>
<th>Start Date:</th>
<th>End Date:</th>
<th>% of Time:</th>
<th>Salary &amp; Benefit Amount</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>STAFF EMPLOYEE: (information not entered in Report)</th>
<th>Salary Amount</th>
<th>Benefit Amount</th>
<th>Total Amount</th>
</tr>
</thead>
</table>

**APPROVALS**

(please check appropriate certification boxes before signing)

- **Employee Signature:** Date: ______________________
- **Project Director Approval:** Date: ______________________
- **Department Head/Chair Approval:** Date: ______________________
- **Cal Poly Corporation Funding Approval:** Date: ______________________

By signing below I understand that the above reflects my planned level of effort as indicated, and that an immediate notification will be made if a significant change occurs in my work. Activity occurs.

**Term Workload Panel Completed by College Analyst:** Date: ______________________
107C Release Time

- Supporting Document
  - Excel spreadsheet for the quarter
    - Monthly salary and release time %
    - Released time salary amount (salary * release time %)
    - State benefit amount (released time salary amount from above * current benefit rate (46.79% for FY 2014/15))
    - Work comp/UI rate (1.49% for FY 2014/15)

- Janice Manzo maintains an email distribution list as the benefit and workers comp/UI rates change, email Janice Manzo (jmanzo@calpoly.edu) to be added to the list.
Tips

- Ensure correct Empl ID and Department
- Ensure CPC/CPF Project/Grant/Org Key is valid
- Check for benefit or insurance rate changes
- Ensure formula on support document matches amount requested on AP107C form
- All signature approvals obtained
- Ensure the appropriate supporting documentation is attached to AP Form 107C
Cash Posting Orders

What is a Cash Posting Order?
- Required process to transfer cash between campuses and the Chancellor’s Office

Why?
- Replaces the need to invoice other campuses
- Campuses no longer issue checks to each other
- Allows for streamlining of payments
Cash Posting Orders

- When would I need a CPO?
  - Anytime you need to move funds to or from the Chancellors Office or another campus
  - Examples of transactions that would need a CPO
    - Reimbursement of travel expenditures
    - Reimbursement of release time
    - Charge for training
    - Charge for Conference fees
    - Charge for Library Expenditures
    - Etc…
Cash Posting Orders

- When initiating a CPO request to transfer funds from another campus(es).
  - It is the initiators responsibility to obtain written acceptance from the remitting campuses that the charge has been agreed upon by both parties.
- Examples of documents
  - Agreement/Memo of Understanding (MOU)
  - Contract/Purchase Order
  - Registration Form
  - Letter
  - Emails
Cash Posting Orders

- Where to send CPO Requests?
  - Email the request to Linda Ortiz at lortiz01@calpoly.edu

- Required Information
  - Cal Poly Contact information
  - Description of event
  - What campus(es) to be charged/contact
  - Amount to be transferred
  - Where the monies should be posted (PS chartfield string) once the CPO is processed
  - Documentation of campus(es) acceptance
Cost Recovery

- Goods and services charged to departments and third parties
- No base funding for activity
- Approval of cost methodology prior to activity – Fiscal Services
- Charges for activity may not exceed cost of providing goods or services
- Recovery of costs in the funds where costs are incurred
- Examples: Career Fair, Event Videography
Finance Processes

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