Fiscal Information
Audience Focus: Beginners

http://cfaesfinance.osu.edu

Fiscal Information Agenda

1. Finance Service Center Information
2. University Responsibilities
3. Accounting at OSU
4. Deposits
5. Budgeting
6. Travel
7. Buying
8. Asset Management
9. Reconciling
10. Records Retention
Finance Service Center Information
aka...
Business Office Columbus, Fiscal Office Wooster
Finance Service Center
Fiscal Office
Business Office

http://cfaesfinance.osu.edu

Finance Service Centers

Columbus Business Office
ACEL
AEDE
Animal Sciences
College Administrative Units
Extension Administrative Units
Extension County Units
FABE
FST
HCS
Piketon
Plant Pathology
SENR

Wooster Fiscal Office
ATI
Entomology
FAHRP
OARDC Administrative Units
OBIC

CFAES Fiscal Office, Wooster
209 Research Services
1680 Madison Avenue
Wooster, Ohio 44691
Fax: 330-263-3713

http://cfaesfinance.osu.edu/about-us

CFAES Business Office, Columbus
Room 4 Agricultural Administration Building
2120 Fyffe Road, Columbus, Ohio 43210
Fax: 614-688-0529
Find us on Facebook: https://www.facebook.com/OSUEBO

Click the State Map to determine which Business Office Representative is for your unit.
Finance Service Center Email List

All employees welcome
This email list is used to contact you regarding important fiscal policy changes and to update you on current news items.

- To subscribe to the Finance Service Center mailing list, send an email to michel.5@osu.edu

Additional contact lists:
- CFAES Academic Unit Fiscal Representatives (CFAES BUSINESS)
- Extension State level Approvers (NON COUNTY Approvers)
- Extension County Approvers (COUNTY Approvers)
Goals

This is not intended to teach you EVERY university policy, rule or procedure. This is a beginners class and introduction to your fiscal responsibilities.

Additional Resources
http://cfaesfinance.osu.edu/resources/timing-yearly-activities-and-records-retention
• Yearly Activities Calendar
• Timing Standards
http://cfaesfinance.osu.edu/training/accounting-reconciliation/accounting-osu
• Functions of a Fiscal Employee
• New Director Checklist

Audience
• New Employees
• New Approvers
• New Fiscal Staff
• Employees looking for a refresher

Finance Service Center Information Recap

1. Use the Web to access much needed information:
   http://cfaesfinance.osu.edu

2. Know where to go to ask for help:
   http://cfaesfinance.osu.edu/about-us

3. Sign up for the Finance Service Center List serv. michel.5@osu.edu

4. Print the additional resources mentioned:
University Responsibilities

University Systems

All individuals are responsible for taking some basic training classes provided by the University.

These classes are available through OSU Carmen, more on this in the next few slides.

Sign into this system using your University name which you receive at the time you are hired.

Use this link to activate and get a password:

https://my.osu.edu/
This table explains the courses that are required and for which roles.

<table>
<thead>
<tr>
<th>User Role:</th>
<th>Unit Approvers or Approvers</th>
<th>Fiscal Staff</th>
<th>PeopleSoft Invoice Approvers</th>
<th>All employees</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>For system access:</strong></td>
<td>eRequest approvals, eReports inquiry, PeopleSoft inquiry and eTravel approver</td>
<td>eRequestor access, eReports inquiry, PeopleSoft inquiry and eTravel approver</td>
<td>PeopleSoft invoice approvals</td>
<td>eRequest Access for own items</td>
</tr>
<tr>
<td><strong>Training Required:</strong></td>
<td>Institutional Data Policy Course (not the &quot;faculty&quot; course)</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Business Responsibilities</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Internal Controls</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Understand and Prevent Fraud</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Business Expenditures</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Purch1 Policy Overview</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Purch4 Inquiry</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Purch5 Approver</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Travel Policy</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>eTravel: Travel Arrangers</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>eTravel: Approvers</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
</tbody>
</table>

What training should I take?  
[https://ocio.osu.edu/services/service-details/hrfin/training/whattraining](https://ocio.osu.edu/services/service-details/hrfin/training/whattraining)

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**Carmen**

1. [https://carmen.osu.edu/](https://carmen.osu.edu/)
   - Click log in

2. Use the Join self-enrollment courses link to access the classes you need to take.
   - Join self-enrollment courses.

*Detailed instructions on joining classes is available here: [http://go.osu.edu/Join](http://go.osu.edu/Join)*
Course Basics

Institutional Data Policy Course (ALL)
This course covers the importance of the data that is handled at the University. This includes clarification on what is public, limited and restricted data.

Public Records Contacts
- Extension: contact Ken Martin, martin.1540@osu.edu
- OARDC/ATI: contact Terry Snoddy, snoddy.10@osu.edu
- CFAES Finance: contact Eric Bode, bode.42@osu.edu
- CFAES HR: contact Elayne Siegfried, siegfried.20@osu.edu

For offices that serve the public a copy of the public records policy for the University should be posted in a place accessible for employees.
http://compliance.osu.edu/PublicRecordsPolicy.pdf

Business Responsibilities (Approvers, Fiscal Staff)
This course covers the responsibilities of employees under the Ohio Ethics laws and the importance of avoiding conflicts of interest.

Internal Controls (Approvers, Fiscal Staff)
This course covers the responsibilities of Approvers to set Internal Control Structures for units in regards to purchasing and approving transactions.

Special for Extension: Unit Approvers must be delegated authority from the Director of Extension in order to approve any transaction. This is done through the Delegation of Signature Authority Form.
Unit Approvers should complete this on their first day as Director.

Understand & Prevent Fraud (Approvers, Fiscal Staff)
This course covers the responsibilities of detecting and reporting fraud within departments.

Special Note: Anonymous Reporting Line, 866-294-9350
Online Form:
Course Basics

Business Expenditures (Approvers, Fiscal Staff)
This course covers the special rules regarding some of the common problem expenditures for the University. This includes food purchases, employee recognition and awards, gifts and telephone expenses.

Special for all CFAES:
Cell Phone, Internet and Data Connectivity Guidelines

Course Basics

Purch1 Policy Overview (PeopleSoft Invoice Approver)
This course covers the basic buying tools, restricted purchases, bid requirements and required vendors.

Purch4 Inquiry (PeopleSoft Invoice Approver)
This course covers basic PeopleSoft inquiries. This is the University’s Financial System.

Purch5 Approver (PeopleSoft Invoice Approver)
This course covers the basics for approving transactions in PeopleSoft. Also applies for those approving journal entries in PeopleSoft.
Course Basics

**Travel Policy** (Fiscal Staff)
This course covers basic University travel policies

**eTravel: Travel Arranger** (Fiscal Staff)
This course covers the basics for creating Travel Requests and Travel Payments

For UNIV: Units may still use the paper Travel Request Form and Travel Reimbursement Form for processing
For OSP: Units are required to process in the eTravel System

**eTravel: Travel Approver** (Approvers)
This course covers the basics for approving transactions in eTravel. Covers approving T numbers in the travel system.

Additional Courses

Required courses are for University Systems access. Other courses can be taken if desired.

Checklist:
- Complete required University Training
- Review these slides
- **Submit Financials Access Request Form**

There is other system access that some individuals may need (ex. Journal initiator/approver, deposit initiator, budget and fund transfer initiation). If you believe you need more access than what is outlined here contact Jesse Buxton (buxton.26@osu.edu) and he can direct you to appropriate trainings and instructions on getting access.
University Responsibilities Recap

- Sign into OSU Carmen: https://carmen.osu.edu
- Take each training – and take the quiz at the end of each course.
- Join needed training
- Submit the Form: Access Request Form: http://cfaesfinance.osu.edu/forms

Accounting at OSU

http://cfaesfinance.osu.edu
Funding

University & State Fiscal Year: July 1st – Jun 30th
Federal Fiscal Year: Oct 1st – Sep 30th
HR Fiscal Year: Sep 1st – Aug 31st
County Fiscal Year: Jan 1st – Dec 31st

OARDC  Extension  Academic Programs

Application of policies

University policies and procedures apply to all funding regardless of source.

*Federal, State, Gifts, Grants, General Funds, County, Extension Checking etc...*

Sponsors may have more restrictive guidelines, but they cannot have less restrictive guidelines
Fiscal Structure

Accuracy Check

Compliance Check

Unit Initiator and/or Employee Documentation, Data Entry and Chartfield choice

Budget & Business Purpose Approval

Finance Service Center Approval

Finance Service Center Representative

Unit Approval

Unit Initiator

Employee

General Ledger

Transactions

revenue
- Deposits
- Endowment Interest
- Gifts
- Grants
- Contracts
- Appropriations
- Budgets

expense
- Payroll and Benefits
- Purchasing data
- Travel data
- Expense transfers
- Corrections

Reports

University eReports
- College reports
- Unit reports
- Year end financial reports
- University’s tax returns
- Board of Regents reports
- Grant reports
- Indirect cost reports
- Federal reports

PeopleSoft
Accounting System
General Ledger
Documentation

For EVERY transaction...

Tell the story:

- Most transactions require original, itemized receipts or invoices.

- Regardless of what is on the receipt/invoice you always need to tell the story about your transaction, use the forms or systems provided to capture the information.

  What are you buying, why are you buying it, etc...

Chartfield

<table>
<thead>
<tr>
<th>BU GL</th>
<th>ORG</th>
<th>Fund</th>
<th>Acct</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Unit</td>
<td>General Ledger</td>
<td>6 numeric digits</td>
<td>4xxxx or 6xxxx</td>
</tr>
<tr>
<td>UNIV OSURF</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

How is the transaction to be routed?

Who is transaction for?

Where are you paying from or depositing?

What are you paying for or receiving?

Optional Values

PROGRAM – 5 digit, set ahead of time. For ongoing transactions. Common values available here: http://cfaesfinance.osu.edu/resources

PROJECT – alpha-numeric value, has end date, set ahead of time. Required for OSP (OSURF) Bus. Unit

USER DEFINED – 6 alpha numeric, set at time of transaction. Use varies.
BU GL
Business Unit General Ledger

UNIV – University

Use with General Funds, Federal, County, State and Other funding

Finance Service Center –
4 Ag Admin,
2120 Fyffe Road
Columbus, OH 43210

209 Research Services
1680 Madison Avenue
Wooster, OH 44691

OSURF – OSP
(Office of Sponsored Programs)
The Business Unit is OSURF for in the system transactions. The Unit name is OSP.

- Used for Sponsored Grants and Contracts
- At time of funding each program is assigned a unique PROJECT id that must be used on every transaction.
- Transactions use FUND 590000

OSP – 4th Floor, 1960 Kenny Rd,
Columbus, OH 43210

ORG and Account info

<table>
<thead>
<tr>
<th>ORG</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>08xxx - ATI</td>
<td>1xxxx - Assets</td>
</tr>
<tr>
<td>11xxx - Academic</td>
<td>2xxxx - Liabilities</td>
</tr>
<tr>
<td>41xxx – Central Orgs for CFAES</td>
<td>3xxxx - Equity</td>
</tr>
<tr>
<td>55xxx – Extension State &amp; Academic</td>
<td>4xxxx - Revenue</td>
</tr>
<tr>
<td>56xxx – OARDC State &amp; Academic</td>
<td></td>
</tr>
<tr>
<td>57xxx – Extension County</td>
<td></td>
</tr>
<tr>
<td>8xxxxx – Univ Cash Control</td>
<td>6xxxxx - Expense</td>
</tr>
</tbody>
</table>

A single page job aid of our commonly used numbers is available as well as the full list of account numbers for the University: [http://cfaesfinance.osu.edu/resources](http://cfaesfinance.osu.edu/resources)
Fund

This is where the money lives. Type of money will decide where it is housed. Find the funds for your unit on your eReports.

<table>
<thead>
<tr>
<th>Source of funds</th>
<th>University higher education state budget, tuition, fees, etc.</th>
<th>Speaking fees, program fees, publication sales, camp fees</th>
<th>Donations</th>
<th>Private Sponsors Examples: Co. Commissioner County Levy OH Historical Soc.</th>
<th>Interest from Principal Endowment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special info</td>
<td>Allocated each July.</td>
<td>Can only have one per ORG</td>
<td>Shows on eReports 180 days post deposit</td>
<td>Able to have as many as needed</td>
<td>Interest transferred each July</td>
</tr>
</tbody>
</table>

Handout for details on all common fund types:
http://cfaesfinance.osu.edu/resources

Accounting at OSU

- Know your fiscal years
  - University
  - HR
  - Federal
  - State
  - County
  - Grant

- Write down the mailing addresses:
  - UNIV: 04 Ag Admin, 2120 Fyffe Rd, Columbus 43210
  - or
  - 209 Research Services
  - 1680 Madison Avenue
  - Wooster, OH 44691
  - OSP: 4th Floor, 1960 Kenny Rd, Columbus, OH 43210

- Find out who approves your transactions
- Find out your common Chartfield
- Business Unit
- Org
- Fund
- Account

Think about your transactions when you document them.
Tell a story.

Print the common account number list.
Revenue and Deposits

http://cfaesfinance.osu.edu

Types of income

Fees
- Publications   - Speaking     - Program Registrations   - Rental Income
Grants, Contracts, Sponsorships
Donations
Rebates and Errors
Appropriations (Commissioner, State, Levies)

Attention: Do not handle funds for other organizations.
- This includes: Collecting money at the fair, holding money in the office for the treasurer, and purchasing items from your account that will later be "reimbursed" by another committee.
- If you do so, which is against University Policy, you are personally responsible for any loss of theft of funds.
Types of payments

- **Cash**
  - You may wish to consider getting a counterfeit pen that can detect counterfeit bills. If you receive a counterfeit bill 1) keep it 2) alert the customer and 3) contact University Police 614-292-2191

- **Checks**
  - Unacceptable Checks: Counter check, Starter check, Third Party check, Foreign check
  - More information on accepting checks is available here: [http://www.busfin.ohio-state.edu/FileStore/PDFs/513_CheckAcceptance.pdf](http://www.busfin.ohio-state.edu/FileStore/PDFs/513_CheckAcceptance.pdf)

- **Money Orders**

- **Credit cards**
  - via approved OSU Terminal
  - RegOnline – for Registration Fees
  - CFAES Communications eStore – for publications
  - Donations – via OSU Development Website, telephone or mail in
  - Online vendor acceptance (rare)

**Attention:** Store funds in a locked location, limiting access. Move the money to another locked location at night away from the front of the office.

Invoicing

- **Customer present charges**
- **Billed charges from the Unit**
  - Units are responsible for doing the billings (creating invoices) for amounts that are due to their offices when a customer doesn’t pay directly
  - These billings should be tracked to make sure payment is received
  - Includes billing for grants and contracts that don’t run through OSP
  - Invoice template: [http://cfaesfinance.osu.edu/forms](http://cfaesfinance.osu.edu/forms)

- **Billed charges from OSP**
  - OSP will bill sponsors for projects that run through their office

- **Billed charges from Finance Service Center**
  - The Finance Service Center bills for Appropriations and some misc. billings. Each January the units are responsible for completing an Appropriation Authorization Form which outlines when to bill
  - [http://cfaesfinance.osu.edu/forms](http://cfaesfinance.osu.edu/forms)
Incoming money - Documentation

• Charge Sales Tax for items that are taxable. More information on collecting and reporting sales tax is available here:
  [http://cfaesfinance.osu.edu/training/accounts-receivable/sales-tax](http://cfaesfinance.osu.edu/training/accounts-receivable/sales-tax)
• Use pre-numbered receipts or logs for all incoming cash and checks
• All funds received in the office must be recorded in a ledger
• Keep copies of your deposit receipts and any associated backup (i.e. invoices)
• Checks should be endorsed “FOR DEPOSIT ONLY” immediately upon receipt.
• All funds received should be deposited in the form received. Checks should not be cashed from cash receipts, nor should bills be paid from cash receipts.
• Always complete the entire receipt.
• Document overages and shortages in the cash box on the ledger.
• A sign stating that a charge, currently $30, shall be assessed against the maker of each returned check shall be posted at each check-acceptance unit.

To print: [http://www.treasurer.ohio-state.edu/PDFs/FeeForReturnedChecks.pdf](http://www.treasurer.ohio-state.edu/PDFs/FeeForReturnedChecks.pdf)

Deposits

**Deposits** (or forwarding checks to the appropriate deposit location) **must be done at least every three days or when $1,000 or more in cash and/or checks has accumulated, whichever comes first. This is very important!**

• It is recommended to make a deposit on the last day of the month to make balancing easier.
• Have someone review deposits before they go to the bank.
• It is the responsibility of the organization to accurately count all currency and checks collected.

**Attention:** Have someone check your deposit BEFORE it goes to the bank and initial the ledger that they have done so.

**Attention:**
Deposit or forward checks at least every three days!
Revenue in more detail - Deposit location

**Development**
- Gifts
- Gift-Grant
- Endowments
- Sponsorships-acct 41141

**OSP**
- OSP Project Revenue

**Academic**
- Contract revenue
- Grant revenue
- Conference revenue
- Program fees
- Sponsorships
- Sales

**Extension OARDC**
- Appropriations
  - State: 530801
  - Co Commissioner fund: 5003xx/4xx
  - Federal: 560808
  - Levy Support
- Contract revenue
- Grant Revenue
- Conferences
- Program Fees
- Sponsorships

**Extension Checking Acct**
- Registration fees
- Sales revenue
- Speaking fees

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**FORM**
- Deposit Transmittal Form
- Deposit Transmittal Form
- Deposit Transmittal Form
- Deposit Transmittal Form

**NOTES**
- Money doesn’t appear on eReports for 180 days.
- Money should not usually be deposited into Endowment Interest Funds. (2xxxxx)
- CHARTFIELD
  - Current Use: Use fund series 3xxxxx/4xxxxx
  - Endowment: Use fund series 6xxxxx

**SEND TO**
- Development:
  1993 West Lane Ave.
  Columbus, Ohio 43221.
- 4-H Foundation:
  2201 Fred Taylor Drive
  Columbus, OH 43210

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**SEND TO**
- OSP:
  1990 Kenny Road
  Columbus, OH 43210

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**SEND TO**
- Academic:
  Your unit fiscal contact

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**SEND TO**
- Extension OARDC:
  Finance Service Center:
  4 Ag Administration Bldg.
  2120 Fyffe Road
  Columbus, Ohio 43210
  209 Research Services
  1680 Madison Avenue
  Wooster, Ohio 44691

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**SEND TO**
- Extension Checking Acct:
  Your unit fiscal contact
Account Numbers

Revenue
99% of all deposits
Use revenue account numbers (4xxxx)

Rebates
Use expense account numbers (6xxxx)
Attach information about original purchase. (i.e. PO number, Voucher number, PCard Voucher number)

Sponsored project deposits - revenue accounts (4xxxx)
From sponsors
From third party for cost share
Unreimbursed project costs

Errors
When the expense should not have occurred.
Use expense account numbers (6xxxx)
Ex. Double travel reimbursement.

Why?
- Accurate Financial Statements
- Clear documentation for auditors

Where?
- Use the account number lists on the Finance Service Center Website.
- http://cfaesfinance.osu.edu/resources

Do you need help?
View the full deposit training module:
http://cfaesfinance.osu.edu/training

Development
Kristyn Wooten: wooten.83@osu.edu

OSP
Sponsored Program Officer: http://osp.osu.edu/

Academic
Fiscal Contact in your local office

Finance Service Center
Columbus, Wendy Michel: michel.5@osu.edu
Wooster, Susan Dimit: dimit.4@osu.edu

Extension Local Checking
Fiscal Contact in your local office
Deposits Recap

- Deposit at least every three days!
- Have someone check your deposit before it is completed.
- Don't handle money for other organizations.
- Know what documentation is needed for incoming funds. Tell a story.
- Find out your common Chartfield:
  - Business Unit
  - Org
  - Fund
  - Account
- Store money in a locked location.
- Know your deposit locations:
  - Development
  - OSP
  - Academic
  - Extension OARDC
  - Extension Checking Acct

Budgeting

http://cfaesfinance.osu.edu
Types of Budgets

In the System

- General Funds
  - State Funds
    - eReports 7OS-90
      - Salaries
      - Operating
- Release Time
  - eReports 7OS-90
- OSP Project Budgets
  - PI Portal

Not in the System

- County Budgets
- Other fund budgets
  - Ex. 06xxxx fund

General Funds Budgets

- Timing
  - Established on a Fiscal Year basis (July-June)
  - Unit Leader notified of budget (increases/decreases) at the time of entry by College Office
  - Usually entered in August
- Entry
  - Entered by James Geither
  - Includes separate Salary and Operating Budgets.
  - Operating budgets include all non-salary costs.
- Tracking
  - Track these budgets using the Budget vs. Actuals eReport: 7OS-90
  - If you use a Program value with the ORG/Fund that is budgeted it will be rolled up into the main budget so be sure to add all of those pages together on your eReports.
# State Unit Budgets

| Timing | Established on a Fiscal Year basis (July-June)  
|        | Unit Leader notified of budget (increases/decreases) at the time of entry  
|        | Usually entered in August |
| Entry  | Entered by Brian McClain (Extension) and Terry Snoddy (OARDC)  
|        | Includes separate Salary and Operating Budgets. Operating budgets include all non-salary costs. |
| Tracking | Track these budgets using the Budget vs. Actuals eReport: 7OS-90  
|          | If you use a Program value with the ORG/Fund that is budgeted it will be rolled up into the main budget so be sure to add all of those pages together on your eReports. |

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# OSP Project Budgets

| Timing | Budgets are established at the time a proposal is accepted  
|        | These are in the system once a project number is assigned  
|        | Money is only available during project time frame |
| Entry  | Entered by Office of Sponsored Programs  
|        | Funds are used with the Unit Org, FUND 590000 and the appropriate OSP Project number |
| Tracking | Track these budgets using the PI Portal |
Owned Funds Budgets

Budgets are established from the cash carry forward on your 3OS-61 report and the expected revenue for your budget year. Ex. In your 500116 fund Faculty member Smith has a budget to do a project for Ohio Health for $5,000 from 7/15/2014-12/31/2014.

Budgets are not entered into the system. You can monitor current fund balance on the 3OS-61 report and Fiscal Year to Date activity on the 7OS-90 report. You can use University Chartfield to run reports to see the expenditures and revenue on given budgets. Ex. ORG: 11560 Fund: 500116 USER: HEALTH You can run a detail activity report to see activity over the given time frame to verify you are within the $5,000 budget.

Track these budgets using Flexible eReports. It is important to be consistent about chartfield use (ex. User defined HEALTH).

County Funds Budgets

Budgets must be initiated by Co Approvers to the County usually by June 1st. Budgets run from Jan 1st to Dec 31st. Budgets should be reviewed by Regional Director before submission. Submit an Appropriation Authorization Form by 1/31 each year to the Bus Office.

Use past expenditure information as a baseline to build a budget. Seek input from Co. Ext. Advisory Committee and help them feel responsible for obtaining adequate funding for the local Extension office. HR will post info on cost share for educators & estimated benefit costs. Each county has its own process for developing, submitting and presenting the budget to commissioners. Become aware of the “traditions”, but ask other Approvers and the regional director for ideas.

These budgets are tracked outside of the University system. Typical budget categories include:
- Salary and Benefits for Co. Paid Staff
- County Educator Cost Share
- Seasonal Salary and Benefits
- Supplies
- Communications
- Travel
- Utilities
- Equipment
Budget Recap

Identify the types of budgets you have.
- General Funds
- In the System budgets
- OSP Projects
- Owned
- County

Learn how to pull information from eReports.

Review the history of budgeting for your unit.

Identify major shifts in budgeting
- New employees
- Retiring or leaving employees
- New or ending programs.
- Major equipment needs

Budget Recap

General Funds
In the system budgets
OSP Projects
Owned
County

Travel

http://cfaesfinance.osu.edu
Process for travel

View many travel help documents here:
http://cfaesfinance.osu.edu/training

Mileage (UNIV)
- Complete a monthly Mileage Log
- Submit an eRequest – attach Log

All Other Travel
- Get pre-trip approval via an approved T number
- Take trip – pay for expenses
- Complete the Travel Reimbursement Form

All Travel Forms: http://cfaesfinance.osu.edu/forms

Mileage

(UNIV) Mileage
- Complete the current mileage log available on the website.
- This will auto-calculate based on the current mileage rate.
- Complete from the beginning to the end of a month 1st – 31st.
- Mileage between your office and home is not reimbursable.
- Mileage is only reimbursable if your office has budget to pay for it. Ask your Org Authorizer before traveling.
- All reimbursements must be submitted within 90 days from the first date on the form.
- Enter an eRequest and attach your mileage form monthly.
- Your reimbursement will be deposited to the same account to which your paycheck is deposited.

- Academic, OARDC and ATI units may require monthly travel to go through eTravel – check with your fiscal representative to be sure.
- Travel for OSP must be submitted through the eTravel system. Follow the T# Travel process on the next two slides.
- Note that SNAP Ed has many special rules for travel. Follow the SNAP Ed website instructions.
T# Travel

Before the trip

PREAPPROVAL PROCESS

PAPER PROCESS
Complete the T# Request Form
• Preapproval is required for all University travel
• A T NUMBER Required for prepayments by any Univ. method or for planned
  PCard or TCard use.
• You will be emailed a T number which authorizes you to travel.

OR

ONLINE PROCESS
Complete the T request in the eTravel System (training required).
• Your supervisor will also need training if not already on the system.
• You will be emailed a T # which authorizes you to travel.

T# Travel

After the trip

REIMBURSEMENT PROCESS

UNIV Travel

PAPER PROCESS
Complete the Travel Reimbursement Form

Attach your receipts
Look up Per Diem
If you had mileage expenses, print a map detailing your start and end points
Mail your printed form along with all documentation to the Finance Service Center

4 Ag Admin, 209 Research Services
2120 Fyffe Road 1680 Madison Avenue
Columbus OH 43210 Wooster OH 44691

Note: Some units and OSP projects enter their own Travel Reimbursements online. Contact your Finance Service Center Representative with questions about this process.
Travel Recap

Mileage (UNIV)
1. Find out your travel budget and Chartfield
2. Find the Mileage log and track your trips
3. Learn how to submit your Monthly Mileage

All other Travel
1. Find out your travel budget and Chartfield
2. Get a pre-trip T number for your travel.
3. Complete Reimbursement paperwork

Buying

http://cfaesfinance.osu.edu
Purchasing is a three step process:
1. Choosing the type of payment
2. Choosing the right buying tool
3. Initiating the transaction
Restrictions? Each Buying tool has some restrictions. Take a look at the following and keep this handy for questions.

**Required Vendors**
These vendors must be used for these commodities
- Office Supplies – Office Max or Guy Brown – eStores
- Express Shipping – UPS – ICVS System
- Plumbing – See list on purchasing website – eStores
- Refreshments – Coke, Aramark, DS Waters – eStores
- Letterhead Business Cards, Envelopes – UniPrint – eStores
- Copiers – Cost Per Copy – UniPrint

**PCard – Not Allowable**
- Maximum $5,000
- Anything on the restricted list – see list
  - Extension – Monthly Services
  - Extension – Computers

**Vendor Payments allowed on a Convenience order**
USPS, bulk mail or meter mail

**Memberships**
Registration fees

**What is Restricted to a Purchase order?**
- >$5,000 purchases
- Auditing and Accounting Services
- Master Equipment Leases
- Gas Cylinders
- Insurance
- Portable and Mobile Radio Equipment
- Radioactive Material
- Satellite Dishes and Equipment
- Security Alarm Systems
- Signage
- Telephone and Supplies
- Vehicles
- Vending Services
- Video Production > $5,000
- Weapons, Ammunition, Explosives

**Checking Accounts – Not allowable**
See checking account training for more information
- Maximum $1,000
- Anything on the restricted list – see list
- Donations
- Travel
- Payments to people – except refunds and reimbursements under $100
- Payments for most services

**What is a Reimbursement?** Something is purchased on behalf of the University and the items needs to be paid so that it is charged to University funds. Travel is also considered a reimbursement and we have discussed in a separate section.

**Types of Reimbursements**
- Employee
- Non-Employee
- Affiliated Group
- Local Checking

**Examples of Reimbursements:**
**Employee:** Receives pre-approval to go to Kroger to purchase food for a food preparation demonstration at an upcoming meeting.

**Non-Employee:** Volunteer received pre-approval to go to Big Lots and purchase craft supplies for a tie-dye project at 4-H Camp.

**Local Checking:** Clover County used the checking account to pay for postage on their mail meter and would like to be reimbursed from Appropriated funds.

**Affiliated Organization:** The Human Resources department is organizing a joint conference with Purdue. Purdue is asking for reimbursement for a portion of the conference expenses which they covered with Purdue funds.

**What should not be reimbursed?**
- Payments to people – one person cannot pay another and then get reimbursed
- Payments for Restricted Items
  - >$5,000 purchases
  - Auditing and Accounting Services
  - Master Equipment Leases
  - Gas Cylinders
  - Insurance
  - Portable and Mobile Radio Equipment
  - Radioactive Material
  - Satellite Dishes and Equipment
  - Security Alarm Systems
  - Signage
  - Telephone and Supplies
  - Vehicles
  - Vending Services
  - Video Production > $5,000
  - Weapons, Ammunition, Explosives
- Payments for Restricted Vendors
  - Office Max or Guy Brown use eStores
  - Express Shipping UPS use ICVS System
  - Plumbing – See list – use eStores
You want to create a way to make periodic payments for \textit{telephone expenses} through a local phone company, about $500 annually.

Because telephones are on the restricted items list, this will require a PO.

Submit invoices for payment on the PO to the correct unit:
- Columbus Finance Service Center,
- Wooster Finance Service Center,
- Office of Sponsored Programs

PO’s are created via eRequests.

Enter an eRequest.

You want to buy some paperclips, post-it notes and other \textit{office supplies} totaling about $150.

Office supplies have a required vendor – do this through eStores.

eStores orders are created via an eRequest.

Enter an eRequest for Office Max or Guy Brown by browsing their catalogs.

Wait for items to be received.
You need to reimburse your **Unit Director for $30** purchased at the local print shop for fliers for their upcoming program.

Because this request is for someone that has access to sign for checks on your checking account you can't reimburse them from the checking account. You are required to do this via a **convenience order**.

Mail eRequest PDF and original, itemized receipts to UNIV or OSP, depending on funding.

Enter an eRequest for Reimbursement to Employee

Your Unit Director should **not** approve the transaction. Their Supervisor will approve.

Convenience orders are processed through eRequests, scan your receipts so you can attach them.

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You need to **buy poster board** for the fair displays, estimated cost $15.

1) You can't find what you need on eStores
2) You do not have a purchasing card.
3) The **local checking** is probably the best tool.

Have fiscal support complete a check. Note: your office may have an internal approval form to complete.

Get Org Authorizer's signature

Take check to store.

Make purchase.
You need to **purchase gas cylinders** for some work in your lab. The company you want to use takes a PCard but gas cylinders are restricted. Your only available tool is a **Purchase order**. Most gases can be purchased from eStores vendors. eStores orders are created via an **eRequest**.

1) You are off campus so you can’t use an eStores vendor.
2) You have a **Purchasing Card** – this is the best tool.

Transaction Approved, Reallocated, Reallocation is approved.

Return the receipt to your PCard Manager. PCard Manager completes eRequest.

Get Pre-approval from your Unit Director. Sign out card. Make purchase.

Enter an eRequest using the catalog needed.

Wait for items to be received.

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You need to create a way to pay an individual for speaking at some classes you are offering.

• eStores doesn’t have this service
• the PCard and Checking account can’t be used to pay people
• A Purchase Order is the only tool available

Submit invoices for payment on the PO to the correct unit:
- Columbus Finance Service Center
- Wooster Finance Service Center
- Office of Sponsored Programs

Schedule dates with the Speaker

Enter an eRequest before you need the service. Receive PO # via email

Purchase Orders are processed in eRequest

You have a volunteer that helped you a lot with your latest course. You want to say thank you for their time in the form of a check for $100.00

Have the volunteer complete a vendor set up form (page two only)

FAX the vendor setup form to the appropriate service center. Don’t attach to eRequest or email.
- Columbus: 614-688-0529
- Wooster: 330-263-3713

Write an explanation for why you want to create the payment. Enter an eRequest via Pay Someone – Payment, attach documentation

Payments to individuals who aren’t expecting payment for services can be done on a Convenience Order for honoraria

Convenience Orders are entered on an eRequest
Buying Recap

1. Choose your type of payment
   Payments to people, internal order, reimbursements, vendor payments

2. Choose your Buying Tool
   Convenience order, Internal transfer, Purchasing Card, Local Checking, Purchase order

3. Choose your Processing Tool
   eRequest, Local Check
Asset Management
Equipment Inventory, Property Management

http://cfaesfinance.osu.edu

Buying Equipment

It is preferred that all equipment is purchased through eStores via eRequests – However, other buying tools are permitted at certain thresholds:

- < $1,000
  - Items are permitted via Local Checking

- < $5,000
  - Items are permitted via Purchasing Card

- < $25,000
  - Required Purchase Order via eRequest

- > $25,000
  - Requires public bid

Note: All computers and tablets are purchased for Extension Units by contacting ithelp@cfaes.osu.edu
Disposing of Assets

**Capitalized and Non Capitalized**

1. Complete the [CFAES Surplus Equipment Disposal Request Form](#)
2. Wendy will email you the self-manifest which you take with you to deliver to surplus or to give to the pickup drivers.

   for **Capitalized Only**: Complete [Application for Asset Retirement Form](#)

   for **Non Capitalized Only**: Move the item to the historical tab on your [Non Cap Log](#)

**Extension Depot**
Your computer technician will handle disposal.

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**Capitalized**

1. Email your Finance Service Center Representative to ask permission to dispose of the asset without using Surplus. Wait for reply.
2. Dispose of equipment Complete [Application for Asset Retirement Form](#)

**Non Capitalized**

1. Dispose of equipment
2. Complete the [Non Cap Equipment Disposal Form](#)

**Extension Depot**
Your computer technician will handle disposal.
Asset Management Recap

Extension replaces computers and tablets through Information Technology Services

Items that leave the office require an Agreement Form or Sign Out sheet

Use eStores to purchase equipment when possible

Know what items are tracked in PeopleSoft (capitalized) and what items are tracked via a log (non capitalized)

Disposing equipment is affected by the offices location. On or off campus?

Reconciling
**Why Reconcile**

Compare transactions entered to what was submitted. Ensures consistency & accuracy

- Requires segregation of duties:
  1) Reconciler
  2) Reviewer

- All funds should be reconciled at least monthly
- Most transactions should be reconciled and traced to supporting documentation

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**eReports Reconciling**

**What are the goals?**

- Finding missing money
- Identifying incorrect Chartfield
- Verifying supporting documents
- Verifying accuracy of entry
- Tracking Budgets

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**What does the reconciliation file consist of?**

- 3OS-61 Report
- 4OS-91 Report
- 7OS-90 Report
- Fund Mismatch Report
- Certification Form

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EReports training is provided by the Finance Service Center periodically. Written documents are available online: [http://cfaesfinance.osu.edu/training](http://cfaesfinance.osu.edu/training)
Extension Local Checking

What are the goals?
- Identifying incorrect deposits and checks
- Preventing fraud
- Verifying supporting documents
- Tracking Budgets

Local Checking Account training is provided by the Finance Service Center periodically. Written documents are available online: [http://cfaesfinance.osu.edu/training](http://cfaesfinance.osu.edu/training)

What does the reconciliation file consist of?
- Envelope from unopened bank statement signed by Org Authorizer
- Bank Statement Signed by reconciler and Org Authorizer
- Bank Reconciliation Form or similar documentation

Reconciliation Recap
- All bank accounts should be reconciled
- All funds should be reconciled
- Requires both a reconciler and a reviewer
- Reconciliation should be completed monthly
- eReports Checking Credit cards

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Records Retention

*Records guidelines – with discard dates*
http://cfaesfinance.osu.edu/resources

*When in doubt – keep the paperwork.* If you can’t find records retention dates for your items keep them for 7-10 years

*Most items should be filed in date order.*

*Don’t forget about the University Archives.* Some of your programmatic records might be of interest. *Ask an Archivist:* [http://libanswers.osu.edu/q.php](http://libanswers.osu.edu/q.php)

*Most records need to be destroyed.*

*There is a FORM!* Complete the Certificate of Records Destruction Form and then WAIT for them to reply that it is ok to destroy your items:
What did we cover today?
An overview of the fiscal topics for new employees.

Assistance

- Finance Service Center Policies and Procedures
  [http://cfaesfinance.osu.edu/training](http://cfaesfinance.osu.edu/training)
  - These slides
  - This recorded presentation
  - MANY other training detailed training documents and videos

- Finance Service Center Website
  [http://cfaesfinance.osu.edu](http://cfaesfinance.osu.edu)
  - Policy changes and updates to the website
  - Forms
  - Links
  - Resources
  - Contact information

- Finance Service Center Representative: [http://cfaesfinance.osu.edu/about-us](http://cfaesfinance.osu.edu/about-us)