Module 2

Introduction to Budget & Account Management Principles and Practices--PART A

(UBI 214)

December 06, 2012
10:00 AM - 12:00 PM
CP-700
Presenters

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1. Introduction

2. General Overview
   – Chartfields Definition
   – Chartfields Setup
   – Accessing Financial Information
   – Financial Reports
   – Accounting Transactions and Entries
     » Forms
       > Deposit or Reimbursement to University Account
       > Request for Invoice (RFI)
       > Expenditure Transfer Request (ETR)
     » Invoicing (Billing)
     » Chargebacks
     » Cost Recovery
     » Month End Close

3. Questions?
Chartfields

http://finance.fullerton.edu/Controller/Accounting/Chartfields/

Chartfields are the backbone of the PeopleSoft Financial system (CFS). These are the fields and values that provide a common language for classifying an organization’s business transactions.

To request a new chartfield, submit the Chartfield Request form to Accounting Services & Financial Reporting or Budget Planning and Administration.

- Accounting Services & Financial Reporting: Account, Fund, Program, Project
- Budget Planning and Administration: Department, Class

Chartfield values can be viewed in the Campus Portal under Titan Online > Finance > FIS Resources.

### Related Links

- Account
- Fund
Accessing Financial Information

» CFS Financial Reports are now available via Data Warehouse (OBIEE)

» From Titan Online tab, click on OBIEE – BI/Dashboards link under Business Intelligence.

» Optional training classes provided both in person and online.
My Queries Dashboard
- Budget Allocation
- Budget Allocation by Tree
- Salary and Benefits
- Salary and Benefits by Tree
- Chargebacks
- Service Provider Chargebacks
Financial Reports

- Purchasing Dashboard
  - Requisitions
  - Purchase Orders
  - Voucher
  - Req/PO/Voucher
  - PO Balance
Rev/Exp (CFS) and Rev/Exp (Legacy) Dashboards

- Revenue/Expense Summary
- Revenue/Expense Summary (without All University Benefits Pool)
- Revenue/Expense Summary (with Project to Date)
- All University Benefits Pool
- Budget Detail
- Actuals Detail (between Accounting Periods)
- Encumbrance Detail
- Pre-Encumbrance Detail
Financial Reports

http://finance.fullerton.edu/Controller/Accounting/DataWarehouse.asp
# Accounting Services & Financial Reporting Forms

http://finance.fullerton.edu/Controller/Accounting/Forms/

<table>
<thead>
<tr>
<th>Form Name</th>
<th>Usage</th>
<th>Version / Revised</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposit or Reimbursement to University Account</td>
<td>• Submitted by departments to the Cashiers Office to deposit funds</td>
<td>Version 10.0</td>
<td>DL-Accounting_Services</td>
</tr>
<tr>
<td></td>
<td>• Record non-student revenue</td>
<td>Rev 06/2012</td>
<td></td>
</tr>
<tr>
<td>Request for Invoice</td>
<td>• On-demand request for an expense reimbursement that’s already been made (abatement)</td>
<td>Version 5.0</td>
<td>DL-Accounting_Services</td>
</tr>
<tr>
<td></td>
<td>• On-demand request to record accounts receivable (revenue)</td>
<td>Rev 03/2012</td>
<td></td>
</tr>
<tr>
<td>Chartfield Request</td>
<td>• Request a new chartfield</td>
<td>Rev 06/2010</td>
<td>DL-Accounting</td>
</tr>
<tr>
<td></td>
<td>• Modify an existing chartfield</td>
<td></td>
<td>DL-Budget</td>
</tr>
<tr>
<td></td>
<td>• Inactivate an existing chartfield</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure Transfer Request</td>
<td>• Process expenditure corrections</td>
<td>Version 15.0</td>
<td>DL-Accounting_Services</td>
</tr>
<tr>
<td></td>
<td>• Process adjustments</td>
<td>Rev 10/2012</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Bill another CSUF department or CSUF Auxiliary Organization (invoice is generated on the 5th business day of the month)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Used by accountants to upload journal entries into the PeopleSoft Financial system (CFS)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Trust Account Agreement</td>
<td>• Establish new trust fund</td>
<td>Rev 06/2010</td>
<td>DL-Accounting</td>
</tr>
<tr>
<td>New Service Provider (formerly Recharge Center)</td>
<td>• Request to be a new Service Provider</td>
<td>Rev 06/2010</td>
<td>DL-Accounting_Services</td>
</tr>
</tbody>
</table>

Remember to download latest version

**Version 7.0 Rev 03/2012**
Section IV. Chart Field Information

- Do not provide account number
- Provide CASHNet Item code (predefined chartfield string)

Examples:
S5010 = 580090-TS032-10016-20313-
S5020 = 580802-THEFD-10296-5758-20142-
S4700 = 250815-THEFD--

If unknown, use:
- S4000 = 580093-- (Other Non-operating Revenues)
- S4030 = 580090-- (Other Operating Revenues)

Since only the account is predefined, please provide Fund/Dept and if needed, Class/Project/Program
REIMBURSEMENT OR DEPOSIT TO UNIVERSITY ACCOUNT

NOTE: If you have received a University Invoice for this reimbursement, DO NOT use this form. Take the Invoice to the Cashier with your payment.

Date: ________________
To: CSUF Cashier
From: __________________________ Extension: __________________
Department: __________________

Please make the following deposit:
Check #: __________________ dated ________________ Amount: $______________
Cash Amount: $______________
Personal Credit Card Amount: $______________

Deposit to Chartfield
Account (6) Fund (5) Department (5) Program (4) Class (5) Project (8)

Procurement Card Reimbursements *
Purpose: To reimburse the University for a personal expenditure charged to a Procurement Card

Name of Cardholder __________________________
Statement Date: __________________________
Vendor: __________________________
Total original charge as shown on Statement: ________________

Other: __________________________

* Effective May 29, 2009, credit cards will no longer be accepted as a form of payment at the Cashiers Office

Rev. 05/09
Invoicing (Billing)

http://finance.fullerton.edu/Controller/Accounting/InvoicingBilling/

Invoicing (Billing)

Invoicing is a request to generate a bill or invoice to an outside entity not directly related. The invoice would either reimburse a unit, department, or college at California State University, Fullerton or record accounts receivable/revenue. Invoicing is also known by the campus community as "reimbursed activities". Only Accounting Services may invoice or bill on behalf of the University.

Some examples of invoicing include:

• Invoicing to outside agencies, vendors, or individuals for activities performed
• Invoicing campus auxiliaries such as the CSUF Auxiliary Services Corporation (ASC)
• University facility rentals
• Professional sports team invoicing for usage of University facilities
• Some abatements

IMPORTANT: Contact Budget Planning and Administration for ALL salary related adjustments (601xx/602xx/603xx).

Form: Request for Invoice

How to bill?

• CSUF Department
• Outside Entity / CSUF Auxiliary Organizations
• Another CSU Campus or the Chancellor’s Office
Billing Auxiliary Organizations

» On-Demand
  > Request For Invoice form

» First Week of the Month – use of billable program 7xxx
  > Service Provider Chargebacks
  > Expenditure Transfer Request form
  > Accounts Payable Invoice
    + Requisition -> Purchase Order
    + Direct Expense
  > Labor Cost Distribution (LCD) or payroll

Billable program 7xxx = Customer ID
### California State University Fullerton

**Bill To**  
ASI - IRA-Chargeback - 7997  
Accounting Office  
TSU 221  
Fullerton CA 92834

**Invoice No.** ASR02870  
**Invoice Date** 11/04/2011  
**Account No.** 00010126  
**Payment Terms** Net30  
**Due Date** 12/04/2011  
**Total Amount Due** $39,099.27

Questions regarding this invoice can be directed to Billing Department at 657/278-8371

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Identifier</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>601303-Student Assistant</td>
<td>HRL0098268-663</td>
<td></td>
</tr>
<tr>
<td></td>
<td>805489952-1 StudntAsst10021-D-, Jnl Dr: 31-OCT-11, Class: 23318</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>660003-Supplies and Services</td>
<td>APV0091989-73</td>
<td></td>
</tr>
<tr>
<td></td>
<td>MARRINIXON-001, Invoice #: 102211 15-SEP-11, PO #: 0000009764 : Artist in Residence Marni</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### California State University Fullerton

**Bill To**  
ASI - Repro_Fast Chgbck - 7992  
Accounting Office  
TSU 221  
Fullerton CA 92834

Questions regarding this invoice can be directed to Billing Department at 657/278-8371

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Identifier</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>660899-Rech Ctr Billble(Acct U)</td>
<td>REP0084681-125</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Descr: 57-11-62-0408, 09033, 0100472, Jnl Date: 30-SEP-11</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Delegation of Authority
Back-up documentation (OBIEE) for Invoice Type = Reimbursement
Obtain Purchase Order from Auxiliary Organizations
Only original form will be processed
Expenditure Transfer Request (ETR)

http://finance.fullerton.edu/Controller/Accounting/ExpenditureTransferRequest.asp
Chargebacks (formerly called Recharges)

http://finance.fullerton.edu/Controller/Accounting/Chargebacks/
Cost Recovery (Fund THERE)

http://finance.fullerton.edu/Controller/Accounting/CostRecovery.asp

Chancellor’s Office:

Cost Recovery

Per ICSUAM Section 3002.01, it is the policy of the California State University (CSU) to recover costs incurred in providing services, products and facilities to other funds, auxiliary organizations and system headquarters. In addition to the policy above, a Systemwide Cost Recovery Guideline for direct costs was established. Effective July 1, 2010, cost recoveries are no longer allowed in the CSU Operating Fund (PeopleSoft fund THEFD). To comply with this directive, we created funds to record cost recoveries.

- THERE - cost recoveries from internal university departments
- THERE - cost recoveries from outside organizations (such as CSUF Auxiliary Organizations)

Fund THERE is mostly used by the Service Providers to process chargeback transactions. See Chargebacks section.

Fund THERE is used to recover costs from the CSUF Auxiliary Organizations. Cost recovery revenue in THERE is posted to account 500095 (Open Rev Cost Rec from Aux).

If possible, recovered costs (expenses) must be recorded directly in fund THEFD or THERE. In most cases, expenses are posted in the CSU Operating Fund (THEFD). When this happens, expenses must be moved from THEFD to THERE or THERE before year-end (June 30).

Example:
Processing a P-Card expense that needs to be billed back to a CSUF Auxiliary Organization using fund THERE

Department charges billable expense to P-Card
Official month-end reports should be printed after the fiscal month has been closed. Division Finance Managers will be notified monthly via e-mail.

Month-End Close Schedule is posted in:
http://finance.fullerton.edu/Controller/Accounting/
Questions?

accounting@fullerton.edu

ittraining@fullerton.edu

http://finance.fullerton.edu/Controller/Accounting/

http://www.fullerton.edu/ittraining/