

Purchasing and Fiscal Services Orientation

September 2011

Sponsor: The Controller's Office

Information About Purchasing and Fiscal Services and How
They Can Support College Departments

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Authority and Accountability

- **Controller's Office Organization Chart**
- **Finance Committee**
- **Audit Sub-Committee**
- **Financial Operations Policy & Procedure Manual**
- **Annual Independent Audit – Hood and Strong**
 - Financial Statement Audit
 - Federal Student Financial Aid – A-133 Audit

FISCAL

- F - Financial Management
- I - Integrity
- S - Service and Support
- C - Commitment and Controls
- A - Advisory and Accountability
- L - Liaison

Roles and Responsibilities of Department Heads and Budget Managers

Account Numbers

- **Chart of Accounts**
- **All College Departments Are Assigned Unique Account Numbers**
- **State Accounts v. Non-State Accounts**
- **Program (Middle 5 Digits) = Department**
- **Staff Contact: Ravi Ravindran ext., 415-581-8939**

Signature Authority

- **All Accounts Have an Authorized Signers**
 - Department Head / Budget Manager
 - Faculty Member / Principal Investigator
 - Department Head's Supervisor
- **Signature Specimen**
- **Secures Confidential and Sensitive Financial Data**
- **Authorized Signer's Authority**
 - Purchase Requests
 - Budget Transfers
 - Payment of Expenditures
- **Signature Authority Cannot be Delegated**
- **Staff Contact: Kumar Ravindran 581-8939**

Budget Authority and Development

- **Budget Website:**
<http://www.uchastings.edu/budget/index.html>
- **Budget Manager**
- **Budget Coordinator**
- **Budget Development**
- **Line Item Budgets**
- **Special Funding Requests**
- **Board of Directors**
- **Budget Augmentations**
- **Staff Contact: Carol Cole ext 4824**

Budget Management

- **Budget Management & Administration**
 - **Line Item Budgets**
 - **Budget Availability**
 - Purchase Orders
 - Disbursements
 - **Budget Transfers**
 - **Monitoring – Fiscal Information Reporting on WebAdvisor**
 - Review at least monthly
 - Address Negative Budget Balances ASAP
 - **Reporting Discrepancies**

Budget Transfers

- **Within Certain Line Items in the Same Program**
- **Within State Programs**
- **Within Non-State Programs**
- **Exclusions:**
 - Between State & Non-State Programs
 - Salary and Benefit Object Codes
 - Capital Equipment
- **Send Requests to Carol Cole or Ellen Crosson**
- **Online Budget Transfers – Coming Soon!**

Purchasing, Procurement and Mail Services

- **Campus Shipping and Receiving**
- **Campus Mail Services**
- **Issues & Administers Purchase Orders**
- **Public and Competitive Bidding**
- **Administers Public Bidding Processes**
- **Warehouse Supplies**
- **Office Max Office Supplies**
 - Signature Authority Can Be Delegated
 - Orders can be placed online
- **Printing and Copying Services – Partnership with UCSF**
- **Business Services**

Purchasing and Procurement Services

- **When Is A Purchase Order Required?**
 - Attachment #3 *Exhibit G, Purchasing Policies*
- **Regular PO vs. Blanket PO**
- **Verify Budget Availability**
- **Purchase Orders and Contracts**
- **Online Purchase Request Form – Contact Purchasing for Training and Access**
- **Pre-Payment Purchase Orders**
- **Purchase Order Changes**
- **Purchase Order Payments**

Purchasing and Procurement Services

- **Notification of Receipt of Goods/Services**
- **P-Card (Procurement Card)**
- **Staff Contact: Darryl Sweet ext 4604**

Accounts Payable and Disbursements

■ Invoices

- Submit original invoices with proof of receipt
- Affix and complete the “Approved for Payment” stamp
- Indicate Purchase Order Number if applicable
- Indicate account number to be charged if no purchase order

■ Petty Cash

- Reimbursements available from the Cashier for expenses of \$20 or less, except for travel

■ Personal Reimbursements

- Complete Check Request Form
- Attach Original, Itemized Receipts and Proof of Payment

Accounts Payable & Disbursements (Continued...)

■ Travel

- Travel Advances are Available
 - Must be cleared within 30-days of travel
- Consult with Robin or Rodney Before You Travel
- Travel Reimbursements
 - Reimbursement made on actual costs, not per diem
 - Original receipts are required for reimbursement
- Travel & Entertainment Reimbursement Form
- Travel & Entertainment Reimbursement Form Instructions
- Foreign Travel – Exchange Rate Issues
- Two Week Processing Time for Reimbursements

Accounts Payable & Disbursements (Continued...)

- **Business Meals, Entertainment and Other Related Expenses**

- **Entertainment Reimbursements**

- **Business Meals and Meeting Reimbursements**

- **Exclusions**

- Reimbursement for Alcohol – State Funds
 - Political Donations – All Funds
 - Employee birthdays, weddings, anniversaries – Coordinate with HR

Accounts Payable & Disbursements (Continued...)

■ **Consultants**

- Fully Executed Agreement
- W-9 Form
- Purchase Order if \$2,500 or More
- 1099 MISC Form
- Personal Reimbursements for Consultants are Prohibited

■ **Internal Recharges**

- Telephone
- Warehouse Supplies
- Business Center

■ **Qualified Caterers**

Cashiering & Accounts Receivable

■ **Centralized Deposit and Treasury Management**

- Private Gifts and Grants
- Event Income
- Bookstore Revenue
- State Appropriations

■ **Centralized Billing and Collection**

- Tuition and Fees
- Campus-Based Student Loans
- McAllister Tower Rent
- On-Campus Interviews
- Classroom Rental

Cashiering & Accounts Receivable (Continued)

- **Student Financial Aid Distribution**
- **Online E-Commerce Solutions**
- **Lockbox Administration**
- **Paycheck Distribution and Pick-Up**
- **1098-T Tax Form Distribution and Coordination**

- **Deposit Preparation Procedures**
 - **Cash, Checks and Credit Cards**
 - **Gift Processing Procedures**
 - **Online Payments**

Payroll

- **Staff and Faculty – MO Pay cycle**
- **Students and Hourly Employees – MA Pay cycle**
 - Hire in HR Before Work Begins
 - HCL Timesheet Must Be Submitted for Each Pay Period
- **Payroll Processing and Pay Date Calendar**
- **Employee Pension and Benefit Remittances**
- **Income Tax Payments and Returns**
- **W-2 Form Production and Distribution**
- **Student Employment and Guidelines**
- **At Your Service**
- **Payroll Audits**

Travel

- **Preferred Travel Agent - Carlisle Travel**
 - Direct Billing of Airfare
 - Hotel and Rental Car Booking
 - Service Fee Applied
 - Coordinated thru CFO's Office
- **Travel via Personal Vehicle**
 - Privately Authorized Vehicle Form
 - Reimbursed at IRS Current per Mileage Rate
- **Travel Advances are Available**

General Accounting & Other Services

- Internal Control Systems
- Financial Policy & Procedure Manual Custodian
- Faculty Development Accounts
- Bank Account Reconciliations
- Capital Asset Management
- Long-Term Debt Service Management
- Distribution of Investment Gains and Losses
- Year-End Closing Coordination and Scheduling
- Year-End Financial Statement Audit
- Federal Grant Management and Reporting
- Endowment and Private Gift Administration
- Gift Fees
- Student Organization Accounting

Staff Contacts

- Eva Lim, Associate Director, Operations
 - Pat Finkbiner – Payroll
- Kumar Ravindran, Associate Director Financial Reporting
 - Jane Yan – Reconciliations
 - Theresa Cheung - Accountant
- Robin Crawford – AP & Disbursements
 - Rodney Anderson
 - Jean Michaelis
- Alani Schumacher – Cashier & Accounts Receivables
 - Maria Catig
 - Glen Johnson
- Darryl Sweet – Purchasing & Mail Services
 - Ed Elie
 - Henry Ho
 - Maurice Martinez
- Deborah Tran - Controller

Website References

- Chart of Accounts
- Budget Development
- Budget Management & Administration
- Fiscal Information Reporting
- Purchasing Policies
- Preferred Travel Agency
- Authorization to Use Private Vehicle
- IRS Mileage Reimbursement
- Travel & Entertainment Form/Instructions
- Travel Reimbursement Form

Website References (Continued...)

- [Qualified Caterers](#)
- [Payroll Processing](#)
- [Student Employment Guidelines](#)
- [At Your Service](#)
- [W-2 Forms](#)
- [Fiscal Forms](#)