



SACRAMENTO STATE
Accounting Services

Financials Training Guide

A Comprehensive Overview of Financial Information

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INTRODUCTION: INTENTION OF GUIDE

This guide primarily addresses financial information that is reported in CFS (Common Financial System). It does not cover information or processes related to Human Resources (HR) or Student Administration (SA), which is reported in HR/SA.

For detailed information on HR and SA please refer to the training manuals located on the Information Resources Technology's (IRT) website at <http://www.csus.edu/irt/ACS/index.html>. Scroll down to the heading **Admin. Systems** and click on the appropriate topic for training guides.

Admin. Systems
Advance
Smartcall
Astra
Budget Planning
Cashnet
CFS – Finance
CMS – Human Resources
CMS – Student Administration
Database Management
OneCard
Online Parking Services (T2)
Pave
Sac Vault (Cognos) data warehouse
Visitor Parking

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OVERVIEW OF FINANCIALS

Financials Structure – Who does what?

- Purchasing/Procurement
 - Convert requisitions to Purchase Orders (PO)
 - Receive and delivers goods
 - Prepare all contracts and agreements
 - Conduct Request for Proposal (RFP)
 - Track assets and inventory in Asset Management
- Accounts Payable
 - Process Direct Payment requests
 - Process Reimbursement requests
 - Process Payments on POs
 - Process Travel Claims
 - Check Voucher Payment status
- Student Financial Services Center (SFSC)
 - Create all Invoices
 - Collection of outstanding debts
 - Process Petty Cash requests
 - Process student fees and all money transactions
- Accounting Services
 - Setup and maintain Fund, Account, Program and Project chartfields
 - Process departmental Expenditure Transfers
 - Monitor Federal Work Study
 - Process manual journal entries
 - Close Month-End and notify campus
 - Process abatement checks
 - Create and maintain Speedcharts
 - Monitor and process Stale-Dated Checks
- Budget Office
 - Setup and maintain Department ID (Dept ID) and Class chartfields
 - Enter Annual Budget
 - Process departmental Budget Transfers
 - Work with UBAC on the Budget Process

Chartstring Breakdown

Financial transactions are categorized using a combination of chartfields which make up a chartstring. Each chartfield has a specific purpose.

- **Account**
 - Classifies Expenses (how you are spending your money), Revenues (type of money coming in), Assets, Liabilities, and Fund Balance
 - 6-digit numeric field
 - Based on FIRMS Object code + additional breakdown
 - Assets begin with 1 (e.g. 101100 Cash)
 - Liabilities begin with 2 (e.g. 201001 Accounts Payable)
 - Revenues begin with 5 (e.g. 508001 Interest Income)
 - Expenditures begin with 6 (e.g. 660003 Supplies & Services, 606001 Travel in State)
 - For a listing of Expense Accounts see [Expense Account Listing for Departmental Use](#)
 - Maintained by the Accounting Services office

- **Fund**
 - The source of funding for a department (where the money comes from and how it can be spent)
 - Level at which a trial balance is created
 - Examples of Types of Funds:
 - General Operating Fund (MDS01)
 - Reimbursed Activity (MDR01)
 - Course Fees (MSXXX)
 - Scholarship Funds (SXXXX)
 - Miscellaneous Trust Funds (TMXXX)
 - Bond Funds (BXXXX)
 - Endowments (EXXXX)
 - 5-digit alpha numeric field – 1st digit alpha
 - No Letters “O” or “I” in Fund code
 - Maintained by the Accounting Services office

- **Department (DeptID)**
 - Uniquely identifies University operating units (who is spending the money)
 - Reflects the “*Sacramento State*” organizational structure
 - Assigns financial responsibility
 - 5-digit numeric field
 - First three digits represents the State Controller’s Office (SCO) Reporting Unit
 - Maintained by the Budget Office

- **Class**
 - Provides more detailed reporting capabilities
 - Used for different purposes
 - Examples:
 - 4064A – CCE-SS-Business Admin for College of Continuing Education
 - 6043A – All University Expense (AUE)-Music License Agreements BAS
 - 0709A – Follett Bookstore Reimbursed Activity transactions
 - Always use 0###A classes with Reimbursed Activity (MDR01)
 - 5-digit alpha numeric field, last digit alpha
 - Maintained by the Budget Office

- **Program**
 - Restricted Use
 - Provides more detailed reporting capabilities
 - 4-digit numeric field
 - Maintained by the Accounting Services office

- **Project**
 - Restricted Use (primarily Construction Projects)
 - Provides more detailed reporting capabilities
 - Beginning and Ending date required
 - 15-digit alpha numeric field
 - Maintained by the Accounting Services office

- **SpeedCharts**
 - 8-digit code that translates to a portion of a Chartstring (Fund, DeptID, Class and/or Program Code)
 - Used for Campus Cost Recovery (CCR) (e.g. Telephones, Postage, Photocopy, etc.)

- **Legal / Combination Edits**
 - Rules for appropriate ChartString usage
 - Provides reporting accuracy and consistency throughout the State of California and the California State University (CSU) System. All financial transactions must comply with State of California and Chancellor's Office (CO) allowable combinations (Legal Edits).
 - Examples:
 - All revenue and expense transactions must have valid values in the following three ChartFields:
 - Account
 - Fund
 - DeptID

WHAT YOU NEED TO DO:

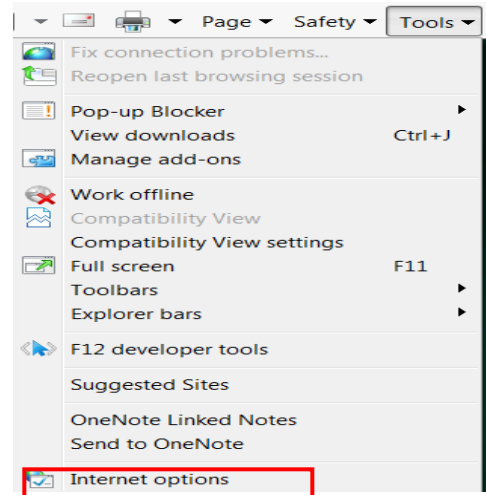
Section 1 - Working within the Common Financial Systems (CFS)

First-Time Setup before you log into CFS

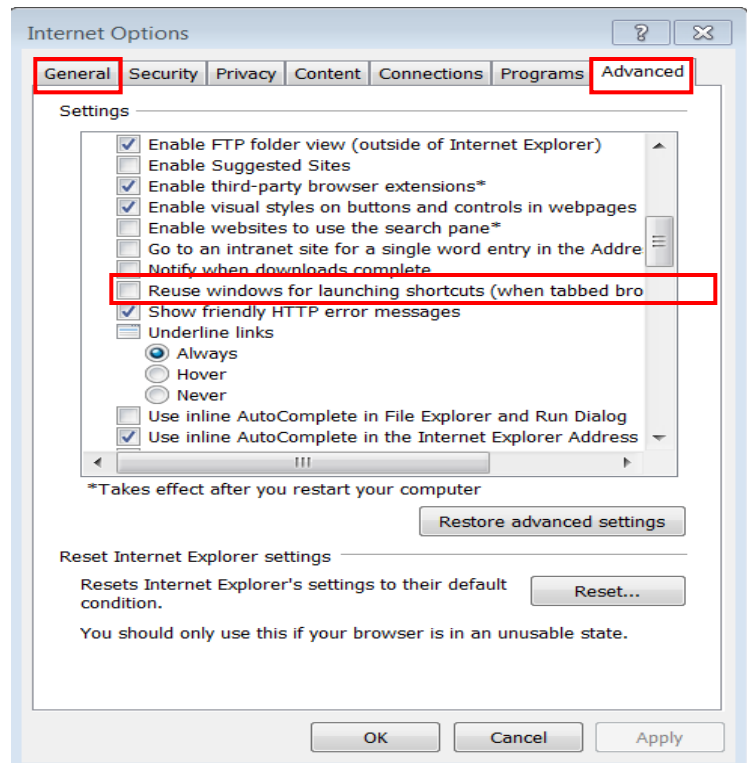
The following tips will improve CFS performance on your computer. The examples shown are for Internet Explorer. If you are using a different browser, consult the help files for instructions on the following tasks.

The first step allows you to stay in CFS when you click on other Internet Links:

1. Open Internet Explorer Browsers. Click on the **Tools** option and select **Internet Options**.

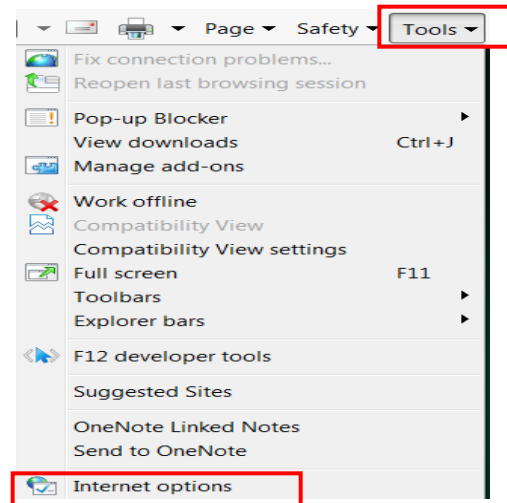


2. In the Internet Options window, click the **Advanced** Tab. Scroll Down to **Reuse windows for launching shortcuts** and insure that the box is **not** checked.



3. It is also helpful to periodically clear your cache, which clears the memory of previously viewed internet pages. This will allow you to view the most up-to-date pages and prevent you from bringing up a page that contains previous system errors. There are two ways to do this depending on your Computer's Operating System.

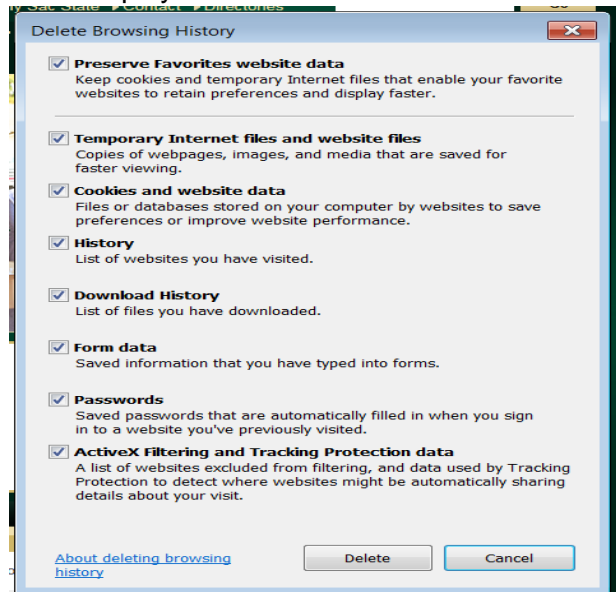
(1) (a) Click on **Tools** option, select **Internet Options**, and then while in the **General** tab click on the **Delete** button or (b) Click on the **Tools** option and select **Delete Browsing History**.



(2) The Delete Browsing History Window will display.

(3) Check all boxes then click the **Delete** button.

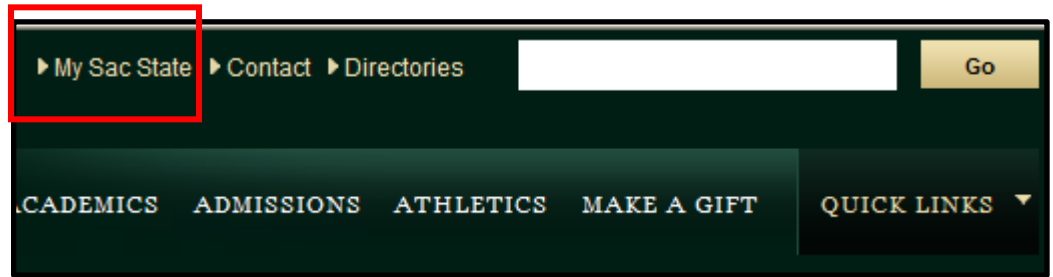
(4) After the computer has finished deleting the browser history. Click the **OK** button in the "General Tab" of the *Internet Options* box to close the box.



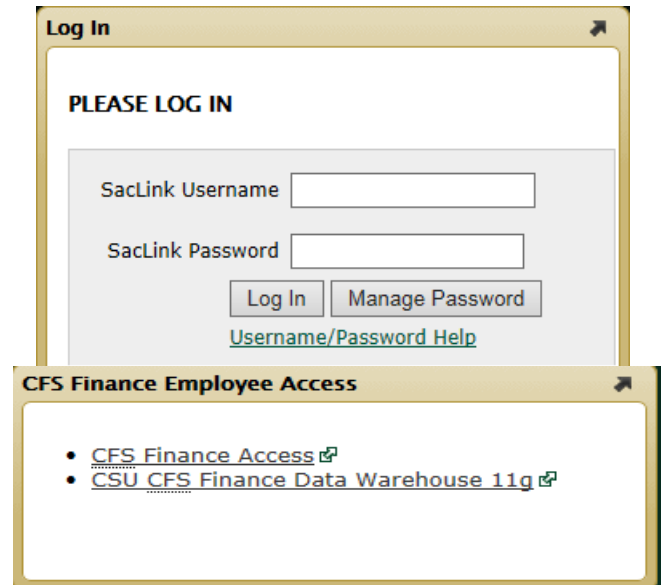
CFS Login Instructions

Navigate to the Sacramento State home page: www.csus.edu, and click on the My Sac State link.

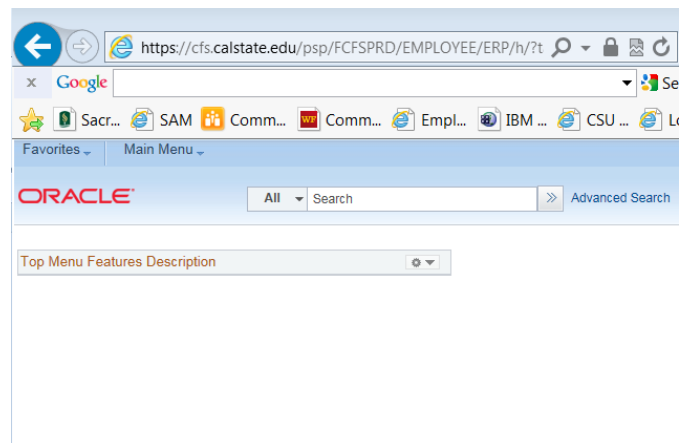
1. Enter your SacLink Username and Password and click the Log In button



2. From the Home Menu click on **CFS Finance Access** link in the **CFS Finance Employee Access** box.



3. CFS will automatically pop up for you to use.



Navigation Tips

- CFS is web based and works best with Internet Explorer
- A menu is used to access pages
- The menu can be minimized to get a full screen view and can be reopened as needed
- Set up your own navigation **Favorites** to allow for quick access to frequently used pages
- Hyperlinks will take you to additional information
- The New Window hyperlink navigates to a different menu item without losing your place in the current window

[New Window](#) | [Help](#) | [Personalize Page](#) | 

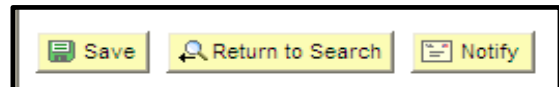
- Page tabs allow you to view additional information. Examples include **Find an Existing Value** or **Add a New Value**

[Find an Existing Value](#) [Add a New Value](#)

- Once on a page, selecting the **View All** link will display all the rows on the page

Search Results
View All First ◀ 1-100 of 266 ▶ Last

- Pages have push button options at the bottom of the page
 - Examples:
 - Next in List (when there is more than one item to view)
 - Save
 - Previous in List
 - Return to Search



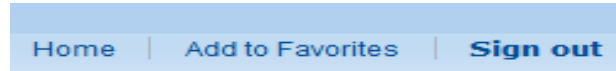
NOTE: Avoid using the "BACK" button at the top of the browser window. Instead, navigate using the MENU.

My Favorites

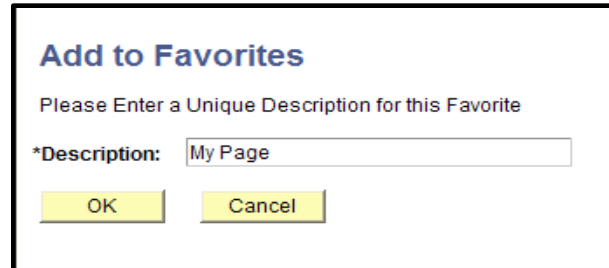
The **My Favorites** feature on the CFS Menu allows you to add frequently visited pages and access them quickly when needed.

To add a page to My Favorites, navigate to the desired page.

1. Click the **Add to Favorites** link located at the upper right hand side of the screen.



2. We recommend that you keep the original description name, however you have the option to change it by typing in a new description. Click the **OK** button.

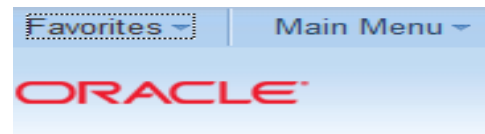


Add to Favorites

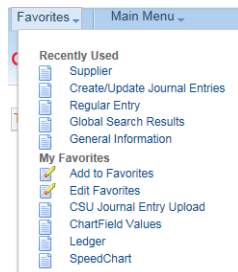
Please Enter a Unique Description for this Favorite

*Description:

3. Your newly added Favorite will be listed in the menu under **My Favorites** located on the upper left hand side of the screen.



4. To edit your list, click the **Edit Favorites** link. The **Edit Favorites** page will allow you to delete a favorite or arrange the list as desired. Changes on this page, such as a deletion, will occur after you click the **Save** button.

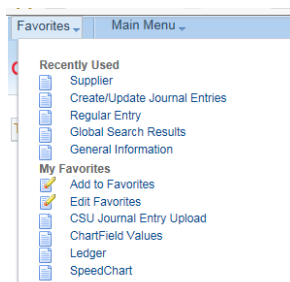


Edit Favorites

Click the Save button after editing or deleting favorites.

*Favorite	Sequence number	
CSU Journal Entry Upload	0	<input type="button" value="[-]"/>
ChartField Values	0	<input type="button" value="[-]"/>
Ledger	0	<input type="button" value="[-]"/>
SpeedChart	0	<input type="button" value="[-]"/>

5. Another way to quickly navigate to your commonly used CFS tools and screens is through the **Recently Used** menu located in the **Favorites** menu in the upper left hand corner



Adding Run Controls

A Run Control is a type of profile. To print a requisition, purchase order or to review General Ledger Activity, CFS requires a run control. The following example will show you how to add a run control for Ledger Inquiry.

Navigation: General Ledger > Review Financial Information > Ledger > Add a New Value

Key a name for the run control in the Run Control ID field. Do not use spaces or special characters such as \$, #, or / in the Run Control. You may use the underscore (_).

Click the **Add** button

The Ledger Inquiry screen will display.

1. In the **Unit** box click on the Magnifying glass and choose “SACST”
2. In the **Ledger** box click on the magnifying glass and choose “Actuals”.
3. Fill in the remaining boxes at the top with the **Fiscal Year (FY), From Period, and To Period**. Type in “USD” in the **Currency** box. Leave the **Stat Code** box blank. Check the **Show YTD Balance** box if not already checked.
4. The **Max Ledger Rows** should be changed from 100 to 10,000.
5. In the **Chartfield Criteria** box fill in the **Account, Department, Fund, and Class** (if applicable).
6. Finally check the boxes in the **Sum By** column which will determine how you view the chartstring order.
7. Click **Save**.

Ledger Inquiry

Enter ledger, period, ChartField and rest of the criteria. Click on Search button to execute the query.

Ledger Criteria						
Inquiry Name	*Unit	*Ledger	*Fiscal Year	*From Period	*To Period	Currency
OTHER	SACST	ACTUALS	2014	1	12	USD
				Stat Code	Settlement or Trade Date View	
					0 All	
				<input checked="" type="checkbox"/> Show YTD Balance	<input type="checkbox"/> Include Closing Adjustments	Max Ledger Rows
				<input type="checkbox"/> Show Transaction Details	<input type="checkbox"/> Only in Base Currency	10000

Search Clear Delete

Chartfield Criteria							Include Adjustment Periods	
ChartField	Value	ChartField Value Set	Update/New	Sum By	Value Required	Order-By	Set	Period
Account	660003		Update/New	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	901
Department	47800		Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	902
Operating Unit			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	903
Product			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	904
Fund Code	MDS01		Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	905
Class Field			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	906
Program Code			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	907
Budget Reference			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	908
Affiliate			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	909
Fund Affiliate			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	910
Operating Unit Affiliate			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	911
Project			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	912
Adjustment Type			Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	998

Save Return to Search Notify Add Update Display

Note: Once your Run Control is set you don't have to start from the beginning, just click the **Find an Existing Value** tab and your previously set up Run Control will pop up.

Section 2 – Budget

In the General Operating Fund, it is common for departments, program centers or divisions to move budgets from one place to another. This is done via a budget transfer. When trying to determine when to use a budget versus an expenditure transfer, use the following guides to choose the appropriate action:


- From a monetary perspective, budget and expenditures have similar effects on the Budget Balance Available (BBA). However, only actual expenditures (not budgets) will ensure the expenditure resides in the department utilizing the goods/services. It will also identify the expenditure into the proper functional program (e.g. instruction, research, student, administrative) which is used for comparison across other educational institutions via FIRMS and GAAP reporting. In this case, an expenditure transfer is the best solution.
 - Example: if two departments (A and B) jointly purchase 10 computers and each department will use 5 computers, but department A initially pays for all 10 computers, then department B should request an expenditure transfer. This will ensure the expense for the 5 computers will accurately reflect in the correct department. A budget transfer will **not** be appropriate because the expense for all 10 computers will be incorrectly recorded in department A.
- The following examples are typical reasons for using a budget transfer:
 - If department C is providing budget to department D so department D can purchase items for their own use, then a budget transfer is ideal
 - If department F has already purchased items for their own use and is seeking reimbursement from another area (e.g. the College G), then a budget transfer is ideal

When moving budgets please keep the following in mind:

- Budgets can only be moved within the same Fund; no transfers between different Funds.
- Budgets can be moved between different Departments, Classes, Programs and/or Accounts within the same Fund.
- Budget can also be moved from one division or program center to another.
- If moving budget from an All University Expense (AUE), an explanation for the transfer must be included. An AUE allocation includes the class chartfield that starts with 6#####. The use of AUE funds must adhere to the specifications of the AUE. It is the responsibility of the person overseeing the AUE to ensure proper utilization and documentation of funds. The Budget Office will need to obtain approvals prior to processing the transfer as follows:
 - For academic related areas, the Provost and Vice President for Academic Affairs must approve the transfer
 - For all other areas, the Vice President of Administration and Business Affairs must approve the transfer
 - Additionally, a review of the budget allocated versus what was actually spent should be performed to ensure proper utilization of all funds. Any unused budget should be allocated back to the AUE line

To request a budget transfer, the department needs to complete the Excel Budget Transfer form located at <http://www.csus.edu/aba/forms.html> under the heading **Budget Planning & Administration**, and send it to Budget Planning and Administration as an e-mail attachment. The body of the email must contain the following information:

- A detailed explanation/reason for the transfer i.e. “transfer budget from department X to department Y for paper expenses”
- The full chartstring **from where** the budget is to be moved as well as the full chartstring **to where** the budget is to be moved. This is especially important in case the department accidentally switches the debits and credits on the budget transfer form
- Budget transfers must balance, meaning credits must equal the debits.

A		B		C		D		E		F		G		I		N		O	
1			SACRAMENTO STATE		SACST Budget Transfers 9.0														
2	Journal Date	Journal ID	Ledger		Source		Transfer Description										Net Amount		
3	① 1/10/2015		Budgets			②	Reimburse Psych Dept for J Smith Travel										0.00	③	
4	Optional																		
5	Account	Fund	DeptID	Program	Class	Project	Description (Max - 30 Characters)										Amount		
6	④ 660003	MDS01	15000				⑥	To Psych Dept for J Smith trvl										-500.00	⑧
7	⑤ 606001	MDS01	38600				⑦	For J Smith travel reimb										500.00	⑨
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15	①	Journal Date: requested date to post journal - must be within an open accounting period																	
16																			
17	②	Transfer Description: header description on journal																	
18																			
19	③	Net Amount: should equal zero																	
20																			
21	④	Account/Fund/DeptID: chartstring transferring budget from																	
22																			
23	⑤	Account/Fund/DeptID: chartstring transferring budget to																	
24	<i>Note: budget can only be transferred between the SAME fund</i>																		
25																			
26	⑥	Transfer Description FROM: transferee sees on Cognos Reports																	
27																			
28	⑦	Transfer Description TO: receiver sees on Cognos Reports																	
29	If within same department; this description will be on the drill under the account on the chartstring																		
30	<i>Note: descriptions can only have 30 characters including spaces</i>																		
31																			
32	⑧	Amount: budget amount being transferred from chartstring																	
33																			
34	⑨	Amount: budget amount being transferred to chartstring																	
35																			

When Budget Planning and Administration receives the Budget Transfer Request, the following will take place as part of the transfer process:

- Validate that there is an adequate budget in the overall Fund/Department to cover the amount being transferred out
- Verification of Delegation of Authority (DOA) for the DeptID providing the budget. The requestor must have DOA or must request approval from someone with DOA for the DeptID that provides the budget (e.g. requestor must be authorized to move the budget from the Chartstring listed)
- For instructions on how to obtain Delegation of Authority (DOA) please refer to the job aid located on the IRT website at http://www.csus.edu/irt/ServiceDesk/Documents/ACS/CFs/Quickrefs/Delegation_of_Authority.pdf.

Section 3 – Campus Cost Recovery (CCR) Charges

Campus Cost Recovery (CCR) charges are charges posted by on-campus Service Providers for services rendered. These Service Providers are Facilities Services (Work Orders), Space Management (Space requests & Services Rendered when using a space), Telecommunications (phone usage, equipment, and installation), Photocopy (Paper and OneCard Photocopy), Reprographics, Stockless Supply and Visitor Parking. Charges are posted at the end of each month to the appropriate departments via a speedchart.

After the official close of each month, Financial Services recommends that each department review and confirm their CCR charges via the CCR Departmental Report available in SacVault/Cognos. For instructions on how to print your CCR reports, please go to:

<http://www.csus.edu/irt/acs/Reference/CFS/index.html>. Scroll down to the **Financials** Section. Click on the Job Aid link for “*Running the CCR Department Report*”.

Financials				
Lesson	Web-Based	Manual	JobAid	Last Updated
Running the CCR Department Report			Job Aid	Mar 21, 2012

Section 4 – Expenditure Transfers

Departments or Program Centers request expenditure transfers in order to move expenses. A transfer may affect one or more chartstrings. A department may request a transfer for the following reasons:

- To move an expense from one fund and/or deptID to another
- To correct the account to which the expense was posted within the same fund
- To add a class code and/or project code to the expense
- To charge a department for services rendered

To request a transfer, complete an Expenditure Transfer form located at <http://www.csus.edu/aba/forms.html> under the heading **Accounting**. Instructions are included on a separate tab on the document.

The completed form is sent to Accounting Services as an email attachment. The body of the email must contain the following information:

- A detailed explanation/reason for the transfer i.e. “item charged to default chart string when requisition was created.” **Note:** Requests to move salary and related benefit expenses must be sent to the Budget Office first for review of any FTE amounts to be transferred. After the review, the Budget Office will forward the requests to Accounting Services for processing.
- The full chartstring **from** which the expense is to be moved as well as the full chartstring **to** which the expense is to be moved. This is especially important in case the department accidentally switches the debits and credits on the expenditure transfer form.
- The period (month) in which the expense was posted. (e.g. July = 1, August = 2, September = 3)
- The actual amount of the expense to be moved. If an expense is to be divided between two or more departments then indicate both the expense total and the amount to be moved, i.e., “Please move \$45 of the \$90 from <chart string> to <chart string>.”

The Expenditure Transfer Form has thirteen (13) fields that can be populated (columns A through M), however, not all can or have to be filled in. The "Description" field (column H) is for the requestor's use and future reference, and appears on the SacVault/Cognos report. This field is limited to thirty (30) characters. The description should be as clear and concise as possible so that other users who view the entries can understand them.

When Accounting Services receives the Expenditure Transfer Request, the following will take place as part of the transfer process:

- Verification that the expense has posted in the general ledger. **Note:** Requests to move an amount that is encumbered will not be processed until a payment has posted. Also, the department being charged must have enough funds available to cover the charge. In the event the transfer would create "negative cash" (not enough cash to cover the expense) in the fund being charged, the transfer will not be processed until funds become available.
- Verification of Delegation of Authority (DOA) for the Dept ID being charged. The requestor must have DOA, or request approval from someone with DOA, for the Dept ID being charged. **Note:** Transfer requests related to charge backs for services rendered do not require verification of DOA. The service provider i.e. Space Management or Facilities Services will have already obtained approval to charge a department via the service agreement process.
 - For instructions on how to obtain Delegation of Authority (DOA) please refer to the job aid located on the IRT website at http://www.csus.edu/irt/ServiceDesk/Documents/ACS/CFS/Quickrefs/Delegation_of_Authority.pdf.

Once Accounting Services has completed the transfer, the requestor may be able to view the transfer (or the adjustment) in SacVault/Cognos within two business days. Requestors with access to the General Ledger (in CFS) will be able to view the transfer immediately. If requested, Accounting Services can provide the journal entry ID number in an email confirming the completion of the transfer.

Section 5 – Federal Work Study (FWS)

Federal Work Study is monitored and reconciled by Accounting Services. It is the only student work program offered by the Financial Aid Office. It helps eligible students earn funds for their educational expenses and provides worthwhile job opportunities. All inquiries regarding FWS student employees or a FWS departmental budget must be directed to the Financial Aid Office. The link for the FWS Student time sheet is located at <http://www.csus.edu/hr/departments/payroll/student%20employment.html>.

It is important to closely track your departmental FWS budget. This can be done by using the accounting reports in the SacVault/Cognos tool. **Once the monies are spent and the department chooses to retain the student, it must submit a new SEPTF changing the funding from a FWS account to another approved student assistant account.** The fund source does not necessarily have to change.

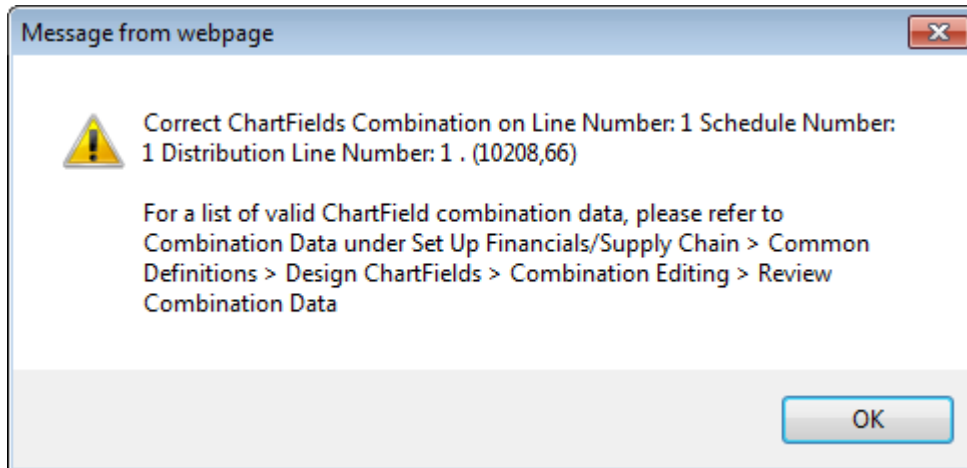
A student's pay is not reflected in the accounting reports until after the monthly pay run. For example, if your student worked in September, his/her pay will be keyed and then processed in October and will be paid on October 15th. The accounting reports will be updated the first week of November with the date of October 31st.

To ensure FWS monies are spent appropriately and students are paid accurately, the Accounting Services and Financial Aid offices recommend each department keep an excel spreadsheet with the department's budget and the student's budget and to manually update this spreadsheet as timesheets are keyed into HR/SA (CMS). You should then verify your numbers monthly with SacVault/Cognos. You may also contact Nancy McCarty at 278-6020 with any questions or to verify numbers.

Section 6 – Requisitions

Each department enters its own requisitions into CFS. The ability to enter and/or approve a requisition is based on your security level. The Procurement office then converts the requisition into a Purchase Order after reviewing and confirming that it follows the appropriate Purchasing guidelines.

In the case of an incorrect account fund combination and/ or invalid deptID, you will see the error message below. If you see this message please contact Accounting Services immediately.



Goods or Services Requisitions

When preparing a requisition please use the appropriate expense accounts for the item(s) or service(s) you are ordering. For example, when ordering office supplies use 660003; if purchasing equipment use the appropriate equipment account (619001, 619002, etc.).

To see a comprehensive listing of all accounts, please see the “*Expense Account Listing for Departmental Use*” form located on the Accounting Services website under the heading **Good To Know** on the right and side. The website is <http://www.csus.edu/aba/Accounting/index.html>.

The “*Finance Requisition Entry, Approval and Inquiry*” training guide for entering a requisition into CFS is located on the IRT website at <http://www.csus.edu/irt/acs/Reference/CFS/index.html> under the heading **Procurement Requisitions**. This guide also includes a section on how to set up a Run Control for Purchase Orders and Requisitions.

Travel Requisitions

When preparing a travel requisition please use the appropriate travel accounts (606xxx and 660009). To see a comprehensive listing of all accounts, please see the “*Expense Account Listing for Departmental Use*” form located on the Accounting Services website under the heading **Good to Know** on the right hand side. The website is <http://www.csus.edu/aba/Accounting/index.html>.

The “*Travel Requisition Entry, Approval and Inquiry*” training guide is located on the IRT website at <http://www.csus.edu/irt/acs/Reference/CFS/index.html> under the heading **Travel**.

Open Purchase Orders at Year End

If purchase orders are still open at the end of a fiscal year, payments received after the close of the fiscal year, on June 30th, will post into the next fiscal year. Departments receive the total amount of open purchases orders at the end of one fiscal year as a “roll forward” budget allocation in the new fiscal year to cover expenses for those prior year POs.

Section 7 – SacVault/Cognos

SacVault/Cognos is the system Sacramento State uses for Financial Reporting. All transactions that occur in CFS will show in Cognos. The information in Cognos is one day behind, so, for example, a budget transfer posted “today” will not show until the next day.

The “*Financial Reporting – An Introduction to Sac Vault*” training guide for SacVault/Cognos is located on the IRT website at <http://www.csus.edu/irt/acs/Reference/CFS/index.html> under the heading **Financials**.

Section 8 – Speedcharts

A CCR Speedchart is an eight-digit abbreviated version of a Chartstring. The first five digits of a Speedchart are generally the same as the department ID. Account is not included because it is assigned by each Service Provider. Speedcharts are used for Campus Cost Recovery (CCR) charges.

Requesting a Speedchart

To request a Speedchart, send an email to Trish Lush in Accounting Services. Provide the Fund and its description, Department ID and its description, Class code and its description (if applicable), and Project Code and its description (if applicable). Upon receipt of the email, Trish will create a Speedchart and notify the department.

SpeedChart Lookup

Navigation: CSU Administer Integration > CSU Chargebacks > SpeedChart

1. The **SpeedChart** search page displays. Select the **Find an Existing Value** tab.
2. In the **SpeedChart Key** field, enter the **5-digit Department ID**.
3. Click the **Search** button. A list of the department’s SpeedCharts will display below.

Note: to view all your speedcharts, click the “View All” link located on the left.

The screenshot shows the Speedchart search interface. At the top, there are two tabs: "Find an Existing Value" (selected) and "Add a New Value". Below the tabs, there are several search criteria fields:

- SetID: = SACST
- SpeedChart Key: begins with 47800
- User ID: begins with
- Primary Permission List: begins with
- Effective Date: =

There are also checkboxes for "Include History", "Correct History", and "Case Sensitive". Below the search criteria, there are buttons for "Search", "Clear", "Basic Search", and "Save Search Criteria".

Below the search criteria, there is a "Search Results" section. It includes a "View All" link (highlighted with a red box) and a table of results. The table has the following columns: SetID, SpeedChart Key, User ID, Primary Permission List, Effective Date, and Description. The results are as follows:

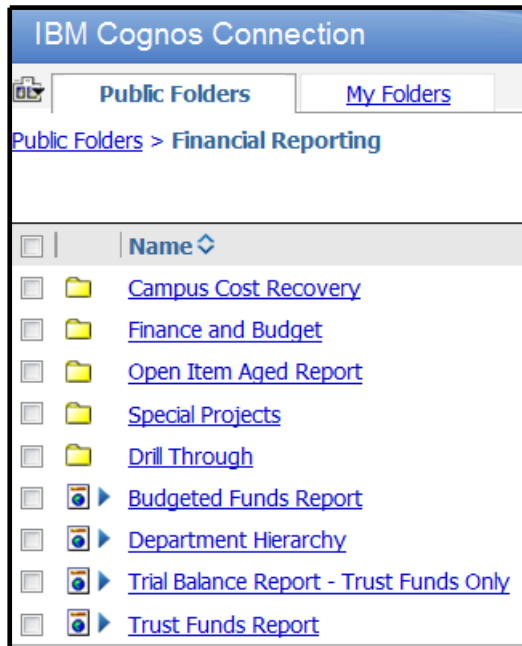
SetID	SpeedChart Key	User ID	Primary Permission List	Effective Date	Description
SACST	47800101	(blank)	(blank)	01/01/2010	GF-General Fund Supp-Reimb Act
SACST	47800102	(blank)	(blank)	01/01/2010	GF-General Fund Supp-Reimb Act
SACST	47800103	(blank)	(blank)	03/05/2012	CCR Procedures

Section 9 – Trial Balance Report

The Trial Balance report includes a listing of all account balances for a specific Trust Fund. This report is useful for those Trust Funds that only your area/department can spend (e.g. Miscellaneous Course Fees). These Trust Funds are generally self-supporting and do not have a budget allocation. Unlike the Budgeted Funds Report, which shows mainly expense accounts (6#####) and sometimes revenues (5#####), the Trial Balance Report shows assets (1#####), liabilities (2#####) revenues (5#####), expenses (6#####) and fund equity (3#####). These additional accounts provide important information such as how much cash is available, the amount of accounts receivable still outstanding and the balance remaining in accounts payable.

To run a Trial Balance Report go to SacVault/Cognos.

Navigation: Public Folders > Financial Reporting > Trial Balance Report – Trust Funds Only



Enter the Trust Fund code from the drop-down box.

Refine Your Selection Below:		Special Instructions:
Fiscal Year:	2014	REQUIRED: Select Fiscal Year.
Accounting Period:	12 - June	REQUIRED: *Includes amounts through Accounting Period selected. Accounting Period (Month) is complete only when announced closed by Financial Services.
Trust Fund Code:	Fund Code	REQUIRED: Select Trust Fund Code.

DESCRIPTION
 The Trial Balance Report displays account amounts for an individual fund at a specified point in time (Fiscal Year and Accounting Period). The report should only be used for individually-managed funds (e.g. Trust, Scholarship and Endowment) and not centrally-managed funds (e.g. General Operating, Lottery and Construction Funds). The Grand Total should equal zero for each column; however, due to timing differences when the data is captured for the data warehouse, some columns may not balance by offsetting amounts if a payment has been made and the encumbrance is not yet cleared. This will correct on the next business day. The Grand Total for the Balance column should always net to zero.

WHAT YOU NEED TO KNOW:

Section 10 - Asset Management

The California State University requires campuses to report assets and implement procedures for safeguarding of assets. Each department should have one person keeping a record of all asset purchases and disposals.

Please note that the University's Asset Management system does not track assets that cost less than \$5,000 (i.e. \$4,999 or less). As such, each department is responsible for the monitoring and safeguarding of **all** their assets less than \$5,000.

- Each department should **also** keep track of purchases of **\$5,000 or more** for the following type of assets:
 - Equipment
 - Vehicles
 - Work of art/historical treasures
 - Computer software
 - Licenses and permits
- If an asset meets one of the above classifications, each department should have the following information kept for their records:
 - Full description of asset
 - Total amount (item + tax + shipping)
 - Location of the asset (building + room #)
 - Use (i.e. used for instructional purpose or not?)

For assets costing \$5,000 or more, Accounting Services will contact departments for further information regarding the new asset and then, after obtaining all the proper information, add the asset in Asset Management.

When assets are disposed of or sold, please complete the appropriate form located at <http://www.csus.edu/aba/forms.html> under the heading **Property Management** and forward to Thurman Watson in Property Accounting at twatson@csus.edu so that he can begin the process of retiring the asset.

For further information on assets and their definitions, please refer to the Property Management website <http://www.csus.edu/aba/property-management/index.html> and the [Property Procedures Manual](#).

Section 11 – Business Partners Roundtable

The Business Partners Roundtable (BPRT) gathers Department administrative support staff and analysts, with Financial Services and Budget Staff, four times a year. BPRT addresses business policy and process changes, updates, compliance and other matters of concern.

Many attendees are on the front lines and not only handle department business matters, but, also work daily with students, faculty, managers and other staff. The agenda includes business topics along with guest speakers on various from other Divisions, such as Information Technology, Human Resources, Facilities and Enrollment.

To find the latest information, agendas and presentations from past meetings and the schedule for upcoming meetings please go to the Business Partners Roundtable website at <http://www.csus.edu/aba/financial-services/BPRT-about.html>.

Section 12 – Cashiers Office/Cashiering

CashNet is a cashiering system used to collect all types of payments to Sacramento State. Examples of payments include tuition fees, parking fees, course fees, abatements and other miscellaneous deposits. The main cashiering office is located within the Student Financial Services Center (SFSC) - Lassen Hall 1001. They can be contacted at 278-6736.

Checks received by the University for vendor refunds or reimbursements are called abatements and should be receipted back to the original chartstrings where the expense occurred. If the check is not a vendor refund or reimbursement, then a revenue account (5#####) will be used.

- For abatements, departments should submit checks to Accounting Services accompanied by a memo including an explanation and the chartstring. If the abatement is tied back to a Purchase Order (PO), please include the PO number.
- Accounting will verify the validity of the chartstring, and then send the check to Student Financial Services Center (SFSC) for receipting. The Department may get a copy of the receipt by requesting one in the memo. Copies of these checks are maintained along with a log of checks received.

Section 13 - Donations

If your department receives monetary gifts or donations, please contact Marisa Rollin in the Development Office at 278-7735. She will provide the documentation that will need to be completed to ensure the gifts and donations are receipted correctly.

You can use the Trust Funds report in Cognos to track your donations. All gifts and donations are posted to accounts 503401 if the fund begins with an “S” (Scholarship) or “T” (Trust), and account 510100 if the fund begins with an “E” (Endowment).

Section 14 – Cash Posting Orders

Cash Posting Orders (CPOs) are the tool used to move cash between Sac State and another CSU campus or between Sac State and the Chancellor’s Office (CO). CPO payments are made electronically by the CO – they are no longer invoiced or paid with checks.

All CPO transfers should be requested through Jennifer Barrett (278-6019) or Nicole Sharkey (278-7438) in the Accounting Services Office. The “*Cash Posting Order Guide*” is located on the Accounting Services website at <http://www.csus.edu/aba/Accounting/cash-posting-orders.html> on the right hand side under the heading **Resources**.

Section 15 – Fund Setup and Usage

Sacramento State monies come from a variety of sources and are accounted for separately. Among the major sources are: state budget allocations, student fees, other fees (Continuing Education, Parking Services, Student Housing, Student Health Center etc.), gifts, grants and contracts, commercial operations, and state and non-state capital outlay funds.

Funds from gifts, commercial operations, and most grants and contracts are deposited with the University Foundation at Sacramento State, University Enterprises, Inc., Associated Students, Inc., Capital Public Radio, and the University Union and managed there per operating agreements with the University. They each have their own financial and business operations, and policies and procedures that control the expenditure of funds for which they are responsible.

To be responsible fiscal stewards of these public funds, care must be taken to ensure that they can be fully accounted for under any inquiry. Departments may be asked to document the purpose of a particular purchase or expense for approval, public records requests and/or audit purposes. Inappropriate expenses will be disallowed and the department will have to identify other appropriate funding.

Sacramento State funds fall into three major categories: operating funds, financial aid funds and construction, maintenance and repair funds. Operating funds are used for the day-to-day expenditures of the university, financial aid funds are used to help the financial needs of students and construction and maintenance and repair funds are used for major projects such as construction and infrastructure improvements and minor projects involving maintenance and repairs.

For a more detailed explanation of Sacramento State funds and fund categories see the “*University Funds Overview*” guide located on the Accounting Services website at www.csus.edu/aba/accounting on the right side under the heading **Procedures**.

Section 16 - Interest Distribution Allocation

Campuses receive investment earnings on a monthly basis for the System Wide Investment Fund Trust (**SWIFT**) account and on a quarterly basis for the Surplus Money Investment Fund (**SMIF**) from the Chancellor’s office based on money invested. Each campus distributes these earnings to the appropriate funds based on their average daily balance during that period. Some funds do not retain their earnings.

- The interest distribution quarters are below:
 - 1st quarter- July – September
 - 2nd quarter- October – December
 - 3rd quarter- January – March
 - 4th quarter- April – June

Section 17 - Management Fees

Most University trust funds (“T” funds) and all Public User Fee funds (“PX” funds) are charged monthly management fees based on 7% of total monthly expenses. To determine if a fund should be charged a management fee, please refer to the Fund Specification sheet. If you do not have a copy of the Fund Specification sheet please contact Accounting Services at 278-7650.

Section 18 – Month-End Close

The Accounting Services Office “officially” closes each month within the first ten (10) calendar days of the following month. For example, the month of October closes by November 10th. This time is needed by Accounting Services and the Budget office for the posting of monthly payroll, campus cost recovery charges and other processes in order to insure that each month reflects the appropriate revenue and expense transactions.

It is important to understand that reports from the campus SacVault/Cognos system do not reflect all transactions until the month-end close process has been completed.

Notification of the month-end close is sent to the campus finance users on the “Financial Listserv” email listing. To sign up for this listserv please go to <http://www.csus.edu/irt/ACS/Campus-Listsers.html>. Instructions are provided on how to sign up for the Financials ListServ.

Monthly Payroll Expenses and Benefit Allocation Process

Actual payroll (account 601### salaries and 603### benefits) expenses are posted per monthly, via Labor Cost Distribution (LCD) processing. While this process initially posts detailed expenses to the HR System, expenses summarized by Chartstring are then imported into Common Financials System (CFS). The process normally takes the Budget Office several days and starts on the last day of the month.

The university has centralized benefits pools, which are used to cover benefits (603### accounts) expenses. Each month, just before Month-End Close, the Budget Office runs the monthly benefit allocation process. This process transfers budget from the centralized pools to individual departmental chartstrings for those Operating Fund departments where the university covers the benefits costs.

Please note the two processes described above may be run several days apart. Therefore, Budget Balance Available showing on departmental reports may be temporarily decreased during this short time period. For this reason, most departmental users funded by the Operating Fund exclude benefits accounts (603###) from reports.

Section 19 – Revenue Budgets

As revenue is posted to the General Operating Fund chartstrings, the offsetting budget is then posted monthly to the Supplies and Services account (660003) for that chartstring. Typically, revenue is posted as a credit (number in parentheses) to a 5##### account. At month-end, the Budget Office runs a report of all revenue posted during the month from the Common Financials System (CFS). The Budget Office will then post a credit budget (negative amount) to zero out the revenue posted and posts a debit (positive amount) to the 660003 account for the Chartstring.

Fund & Department	Account	Budget	Actuals	Budget Balance Available	
MDS01-12345	580094 (Revenue)	(5,000.00) ²	(5,000.00) ¹	0.00	More revenue in
MDS01-12345	660003 (Supplies/ Svcs)	5,000.00 ²		5,000.00	More available to spend
		0.00	(5,000.00)	5,000.00	

¹ Revenue is posted under "Actuals"

² At month-end, revenue budget equivalent to the "Actuals" amount is posted to zero it out then the offsetting entry is posted to 660003 to increase the budget and allow department to spend more

Section 20 – Stale-Dated Checks

Stale-dated checks are checks that have not been cashed within the required amount of time.

Stale-Dated Payroll Warrants (Checks)

If you need to replace a warrant that is less than a year old, contact the Payroll Office at (916) 278-6211. If the warrant is over a year old, Payroll will contact the Accounting Services Office to reclaim on the employees behalf, as the SCO automatically cancels warrants when they become a year old. This can be done for a two year period after the warrant is cancelled. Once those two years have passed, only the employee can reclaim by going to the SCO's website at www.governmentclaims.ca.gov.

In most cases when warrants become a year old and are cancelled by the SCO it is because the payee wasn't aware of the warrant. Accounting Services will make an effort to contact the payee by inform them of their unclaimed warrant and help them get the warrant re-issued.

If an employee's payroll warrant needs to be replaced, contact the Payroll Office at (916) 278-6211. The Payroll Office will work with the State Controller's Office to re-issue the warrant.

Stale-Dated Checks Issued By Sacramento State

Checks issued by Sacramento State become stale dated six (6) months from the check date.

To replace a check that has become stale dated complete a "Check Replacement Application" located at <http://www.csus.edu/aba/forms.html> under the heading **Accounts Payable & Travel**. Only completed forms with an original signature will be accepted.

- Three options to submit the form:
 - **Mail to:** Sacramento State, Accounting Services, 6000 J Street, Sequoia Hall, Room 311, Sacramento, CA 95819-6080
 - **Hand Deliver to:** Accounting Services, Sequoia Hall, Room 311, **OR** to Student Financial Services Center, Lassen Hall, Room 1001
 - **Email signed scanned form to:** accountingservices@csus.edu
- After receipt and verification of the completed replacement check application, a replacement check will be issued within ten (10) business days, and distributed by the preferred method identified on the form (e.g. mail, pickup, E-refund or applied to outstanding fees (current students only)).
- Replacement checks held for pick up at the Student Financial Services Center require a valid ID at the time of pickup.

Appendix A - Common Sac State Financial Acronyms

AP	Accounts Payable
AM	Asset Management
AS	Accounting Services
AUE	All University Expense
CCE	College of Continuing Education
CCR	Campus Cost Recovery
CFS	Common Financial System
CMS	Common Management System
CO	Chancellor's Office
CPO	Cash Posting Order
CSU	California State University
DOA	Delegation of Authority
FIRMS	Financial Integrity Management System
FTE	Full Time Equivalent
FWS	Federal Work Study
GAAP	Generally Accepted Accounting Principles
HR	Human Resources
ICSUAM	Integrated California State University Administrative Manual
IDA	Interest Distribution Allocation
JE	Journal Entry
LCD	Labor Cost Distribution
PO	Purchase Order
RFP	Request for Proposal
SA	Student Administration
SCO	State Controller's Office
SFSC	Student Financial Services Center
SMIF	Surplus Money Investment Fund
SWIFT	System Wide Investment Fund Trust