

HELPFUL HINTS & INSTRUCTIONS CBSHS & CoE

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Updated 9/8/16 by Regina Carroll

This document is being prepared on an ad hoc basis as things arise to provide helpful hints or training instructions about data entry in PeopleSoft or accounting practices. Hopefully, these will be things that you don't get from any standard training class that will be useful to you in your job.

This was started by Regina Carroll while working in PSA, amended and continued while in CAFLS, and now amended and continued in HEHD (now CBSHS & CoE). Not all sections apply to the current college at this time but may at some time in the future, so it's all been left intact.

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BUSINESS MEALS

Business meals with official university visitors are reimbursable in the following manner:

Greater than 10 miles beyond office or residence:

- Employees & Official Visitors - Up to per diem with unrestricted funds (fund 10, 11, 15, 17, or 23 w/275 subclass). Excess over per diem or fully reimbursable with program-related generated funds (12 or 14) or with Foundation funds - 270 subclass.
- Code 6001 should be used for employee meals because employees are in travel status and 7341 would be used for the visitor's meal.
- "Generated funds" should be noted on the voucher if used for payment.

Within 10 miles of office or residence:

- Official Visitors - Up to per diem with unrestricted funds (fund 10, 11, 15, 17, or 23 w/275 subclass). Excess over per diem or fully reimbursable with program-related generated funds (12 or 14) or with Foundation funds - 270 subclass.
- Employees - Fully reimbursable with program-related generated funds (12 or 14) or with Foundation funds - 270 subclass. **No unrestricted funds may be used (fund 10, 11, 15, 17, or 23 w/275 subclass).**
- Code 7341 (Business Meals) should be used for both visitors and employees.
- "Generated funds" should be noted on the voucher if used for payment.

Business meals to be paid with Foundation funds (subclass 270) are fully reimbursable for both the employee and official visitor meals as long as the business purpose of the meal is documented properly (Who? What? When? Why? Where? And How Many?) The correct account code for Business Meals & Entertainment is 7341.

Business meals reimbursable via grant funds follow the same guidelines as generated funds at the top of the page IF part of the approved grant budget.

No employee meals should ever be paid with state, federal or CU gift funds (fund 10, 11, 15, 17 or 23 w/275 subclass) unless reimbursing travel expenses to an employee at per diem rates.

Clemson's definition of a business meal and documentation requirements can be found at the following procurement services web address along with a suggested form for documentation of business meals.

<https://www.clemson.edu/procurement/faculty-staff/policies/disbursements/disb08proc.html>

BUYWAYS

If a requisitioner is the shopper, they **MUST** assign their cart to another requisitioner (same department or different) for placing of the order for proper separation of duties. They should not click the SUBMIT REQUISITION FOR APPROVALS button themselves.

CASH BALANCES

Determining the cash balance on a project can be quite tricky if you don't know what to look for or where to find it. For funds 10, 11, 15, 17, and 18, the cash balance for the current fiscal year is the balance as shown on the BSR reports and the Budget Summary queries. On the other funds, it's not quite that easy unless all of the budgets are up-to-date. (See section on "Gift Accounts: Budgeting" for more info on budgeting.)

Revenue Projects (Funds 12 & 14)

There are two ways to get the cash balance on a revenue project.

1. Statement of Changes (SOC) on the Data Warehouse in the Daily Reports folder. Pull the report for your project number. Cash balance is the balance on this report.

Exception 1: If a project is shared by more than one department, this report will show the overall cash balance but will not divide it out by department. Usually, the BSR reports are accurate for these projects.

Exception 2: If project revenue is transferred from fund 14 to fund 15 for spending, you'll have to look at both projects to determine an actual cash balance.

2. Trial Balance report on the Data Warehouse in the Daily Reports folder. Pull the report by fund and look for your project number. The cash balance is calculated by adding Fund Balance plus (+) Revenues minus (-) Expenses. This is a revenue report and the signs are backwards from what you normally think of positive and negative cash. In other words, once you calculate the cash balance, a negative will mean positive cash balance and a positive number will mean you have a deficit balance.

Exception: Same exceptions as above.

HINT: If both the Liabilities and Fund Balance columns contain zeros (0), the cash balance is the amount in the Assets column and the sign is correct (positive = positive cash; negative = negative cash).

CU Gift Projects (Fund 23 with subclass 275 only)

The same procedures can be used for CU Gift projects as for Revenue projects. Please see above.

Be careful that you're only considering CU Gifts accounts. These rules do not apply to CUF/CURF companion spending projects.

CUF/CURF Gift Projects (Funds 55 & 81 with subclasses 270 & 276)

The same procedures as above can be used for CUF & CURF projects that do not have companion CU spending accounts (fund 23 with subclasses 270 & 276) and the same exceptions and hints apply.

CUF/CURF projects that have CU companion spending accounts must be handled differently. The overall cash balance is a combination of the cash in the 55 or 81 project AND the cash in its companion 23 project. The recommended method for determining cash balances for these projects is by pulling the SOC reports for both projects and adding the two balances together.

Small Grant Projects (Fund 19)

Use the same procedures as for revenue projects above. If you have questions, please contact Bobbi Curry, Regina Carroll, or Stanley Richardson for assistance.

Sponsored Grants (Fund 20)

Check with Grants & Contract Administration (GCA) staff if you need to know the actual cash balance on a grant. It is not recommended to use the Statement of Change or Trial Balance reports on the projects at any time.

CHART OF ACCOUNTS

The chart of accounts is the ultimate guidebook for interpreting the accounting codes at Clemson University. It is located at the following URL and is updated daily as changes are made to the chart by Accounting Services staff: <http://www.clemson.edu/coa/>. There is a link to the COA on the CUBS home page.

The COA should be used daily by the accounting staff members who process payments. It CAN be printed for reference but should be checked regularly for updates to account codes and reprinted if changes have been made.

Notes about certain account codes:

- Account codes 7214, 7215, & 7216 are for items that cost between \$1,000 & \$5,000 but are not degradable items for inventory purposes. The official descriptions for these codes are below but it helps to think of these items as Minor Equipment.

7214	Non-Cap Equip Info
7215	Non-Cap Equip
7216	Non-Cap Equip

Please try to use these codes correctly as you pay your bills and submit your PO requisitions for approval. Sometimes an item seems like an Ag Supply (7203) but the cost mandates that it be paid using one of the codes above.

- Never use 7201: Office Supplies on a fund 20 grant. Approved supply items should be coded to 7202: Scientific/Technical Supplies.
- Cash codes: 1130 = CU 1151 = CUF

IDO codes: If you are paying another department for a good or service or registration, etc. and CAN identify a code that represents what you are paying for, then use it. If not, then 7322 may be appropriate. For example, if you are paying meeting registration for an employee at an on-campus site, use the 7347 code for Registration Fees-Non Travel. If renting a facility, use 7313 Rent: Other. Especially for payments on fund 20 grants, it is recommended that 7032 be used for services provided by other departments rather than 7322.

Program code 116 was established in FY16 to distinguish between departmental and direct program expenses (salary, fringe, travel incurred to actually teach OCDE courses). It will be up to accounting/HR folks to process charges on the 116 code to aid in determining if OCDE programs are profitable or not.

CLEARING INTERNET CACHE

If your computer is not performing well in PeopleSoft or if you can't see things on your screen that you once could, follow the instructions below but not while in PeopleSoft. You'll need to do this periodically to keep your cache clear and your computer working at optimal performance.

Open Internet Explorer (or other browser that you use)

Choose Tools

Internet Options

For Internet Explorer

Under Browsing History (middle of the screen)

Click Delete

Delete files under both Temporary Internet Files & Cookies

Click Close at the bottom of the screen when finished and then Okay on the next panel.

For Other Browsers - use a similar operation to those described above

COST SHARING/MATCHING ON GRANTS

- What is cost-sharing/matching?
 - It's a commitment of resources by Clemson or a CU partner to share in the costs of a conducting a sponsored project (usually required by the sponsor if committed). The commitment is usually of a monetary nature but could be for goods, services, or volunteer time.
- How do you know if cost-sharing/matching is required?
 - GCA (Grants & Contracts Administration) will set up the fund 20 project as follows: 202xxxx. Once the grant is awarded, an email will be received from CUGCA notifying the PI and grant coordinators of this occurrence. The 202xxxx project number will be on the subject line of the e-mail.
- What do I do if one of my Principal Investigators (PIs) is awarded a 202xxxx project?
 - First - Check the grant proposal paperwork for the Cost-Share Agreement Form. Also check the Project Information panels in Peoplesoft (PS). The GCA staff usually types in information about the cost-share requirements in the Comments section at the bottom of the Document panel.
 - Second - Notice if the cost-share commitment involves only your department or if other departments committed resources. **If other departments are involved, it is your responsibility (as accountant for the primary PI) to make sure they know what is required of them and to ensure that it is documented during the grant period.**
 - Third - You must determine the source of the committed resources and set up one or more cost-share projects to account for those costs. This most often requires a rebudgeting of funds and changing payroll data if there's a commitment of CU employee time. Cost-share projects typically begin with 102xxxx, 122xxxx, 142xxxx, or 152xxxx depending on the source of CU funds. Funds that are committed from gift accounts or from non-CU sources must be certified via written memo documentation. Commitments of facilities and administrative (F&A or indirects) costs do not require additional documentation.
- When do I set up cost-share projects and how do I use them?
 - Cost-share projects should be established/budgeted just as soon as you determine the source(s) of funding after receiving notification of the award. This usually requires a face-to-face meeting with your PI.
 - CU cost-share is most often documented by paying expenses directly from the cost-share projects whether it's payroll, travel, equipment, or operating supplies.
- How do I track cost-sharing commitments on a grant?
 - The query named RFC_COST_SHARE will help you with this task. Select this query, go to the Criteria tab, and change the criteria for Project_ID to match your grant project (%xxxx = % wildcard to replace 202, 102, 152; xxxx is the last four digits of your grant project). This query will show you what's been budgeted and expended in any and all cost-share projects that have been established. The only exception is for gift accounts and commitments from CU partners (non-CU departments).

- How do I determine the program and subclass for my cost-share project?
 - Program - This code should match the program code on the grant project (202xxxx). This number can be found on the Project Information panels in PS on the Total Award panel.
 - Subclass - For PSA funded accounts (funds 10 & 12), this code should be the same as the subclass of your funding source for the committed cost-share funds. For E&G funded accounts, the subclass would be 129. For example, if your grant chart string is 20-306-xxxx-03xx-247-2021234 and you needed to cost-share from fund 10, fund 12 AND fund 15 (let's hope this doesn't really happen), your cost-share account would be set up as follows:

▪	Fund 10 Source = 10-RESCH-xxxx-03xx-131-1000000 // Fund 10 C/S = 10-PUBSV- xxxx-01xx-131-1021234
▪	Fund 12 Source = 12-PUBSV-xxxx-03xx-157-1200000 // Fund 12 C/S = 12-PUBSV- xxxx-01xx-157-1221234
▪	Fund 15 Source = 15-INSTR-xxxx-03xx-130-1500000 // Fund 15 C/S = 15-PUBSV- xxxx-01xx-129-1521234
▪	NOTE: The program code matches that of the grant project but the subclass matches the original source of the PSA funds and is 129 for fund 15 per GCA request.

- Can I use federal funds for cost-sharing (funds 11 or 17)?
 - No, never. Please contact the college Business Officer or Grants Administrator if your employees are paid from these sources and need to be cost-shared. We can swap these funds with fund 10 or 15 in many cases to help you meet your cost-share requirement.
- Can I cost-share with expenditures made on another grant?
 - Yes, under very rare circumstances -- If the projects are related in scope, take place at the same time, and a federal grant is not used to cost-share another federal grant.
- Can I find documentation about cost-sharing/matching on the web?
 - Yes, GCA's website contains a policy guide with a section dedicated to this topic.
<http://www.clemson.edu/research/grants-contracts/>

When in doubt, please don't hesitate to call for assistance. If you have questions about setting up cost-share accounts or who to contact in other departments about their commitment, we'll be happy to assist you. It's much easier to do this on the front end than to back into it with corrections; although, sometimes they are necessary.

Thank you for your attention to this very important aspect of accounting here at Clemson!

Director of Business Relations

Regina Carroll 656-2073 RCRLL@clemson.edu

Grants Administrator

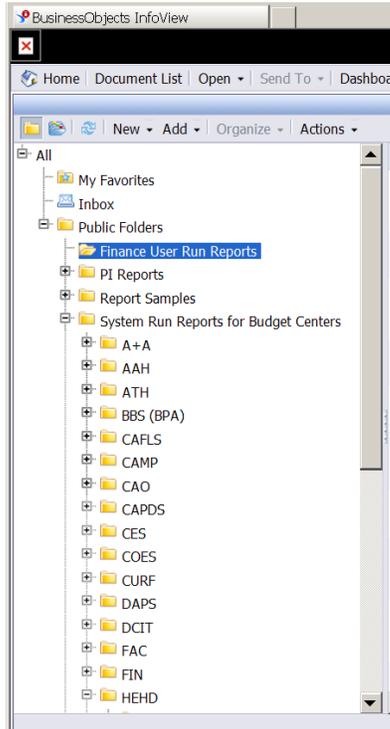
Bobbi Curry 656-2071 RCURRY@clemson.edu

CUF REVENUE RECONCILIATION

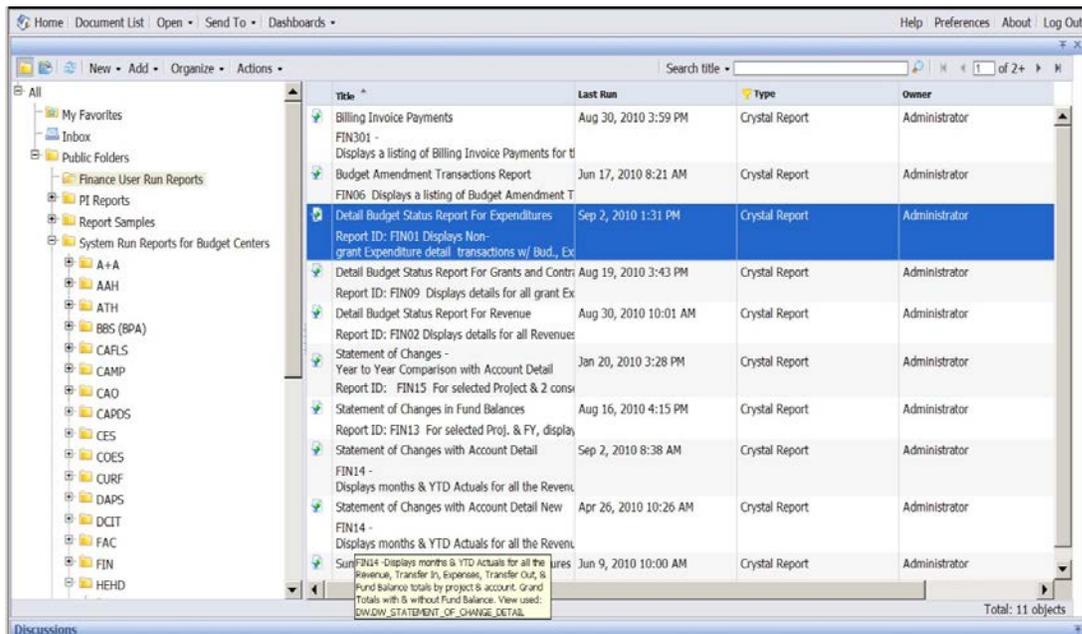
Clemson University Foundation Detail Revenue Reports are in the A+A Monthly Report folder under dept 5696. The Development Office deposits almost all CUF monies using this department number; therefore, you won't find them in your own budget center and department folders.

DWH AD HOC REPORTING

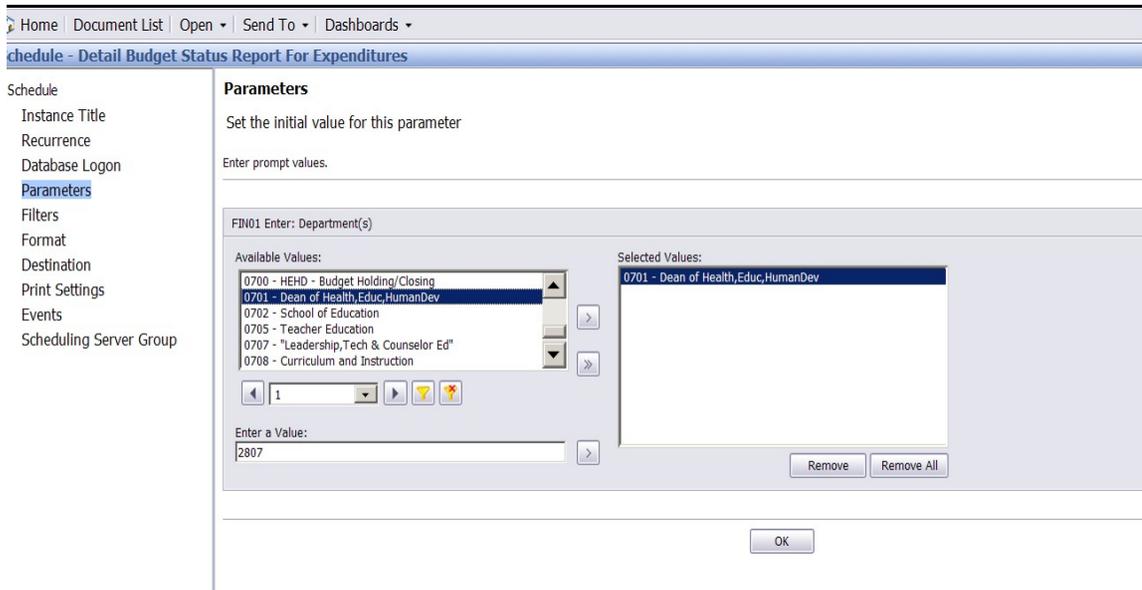
- 1) Open Data Warehouse
- 2) In Menu on left select Finance User Run Reports



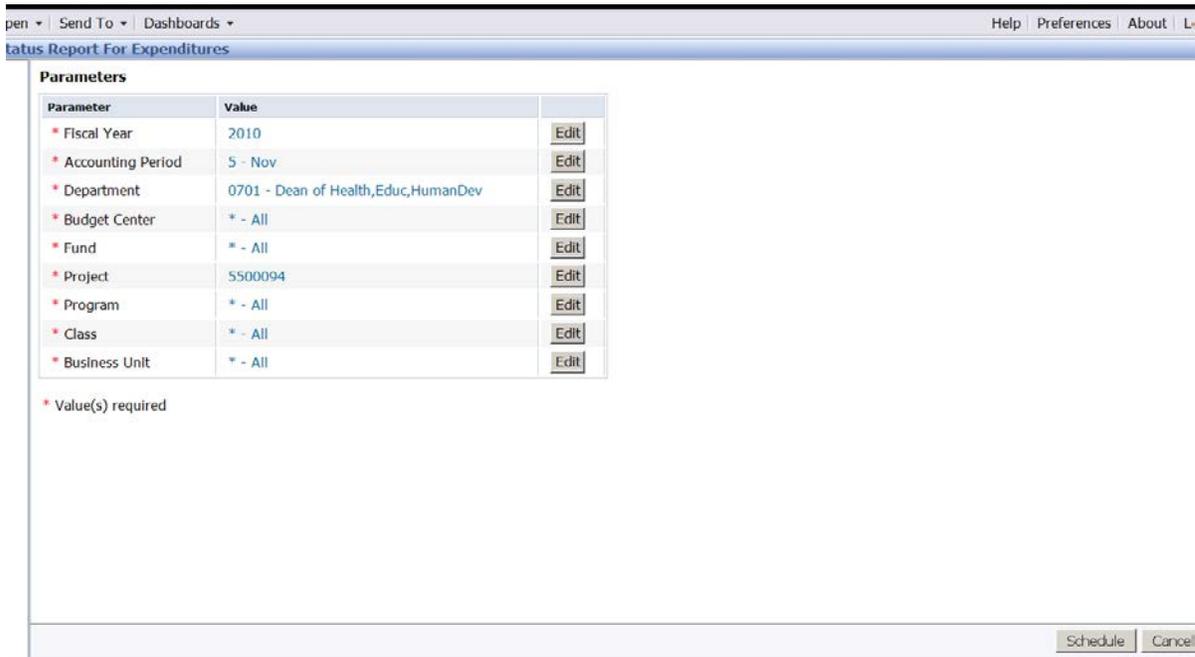
- 3) Highlight the report that you want to run. For example Detail BSR Report for Expenditures. Right Click and select Schedule



- 4) Set Parameters for report by selecting Parameters from menu on left

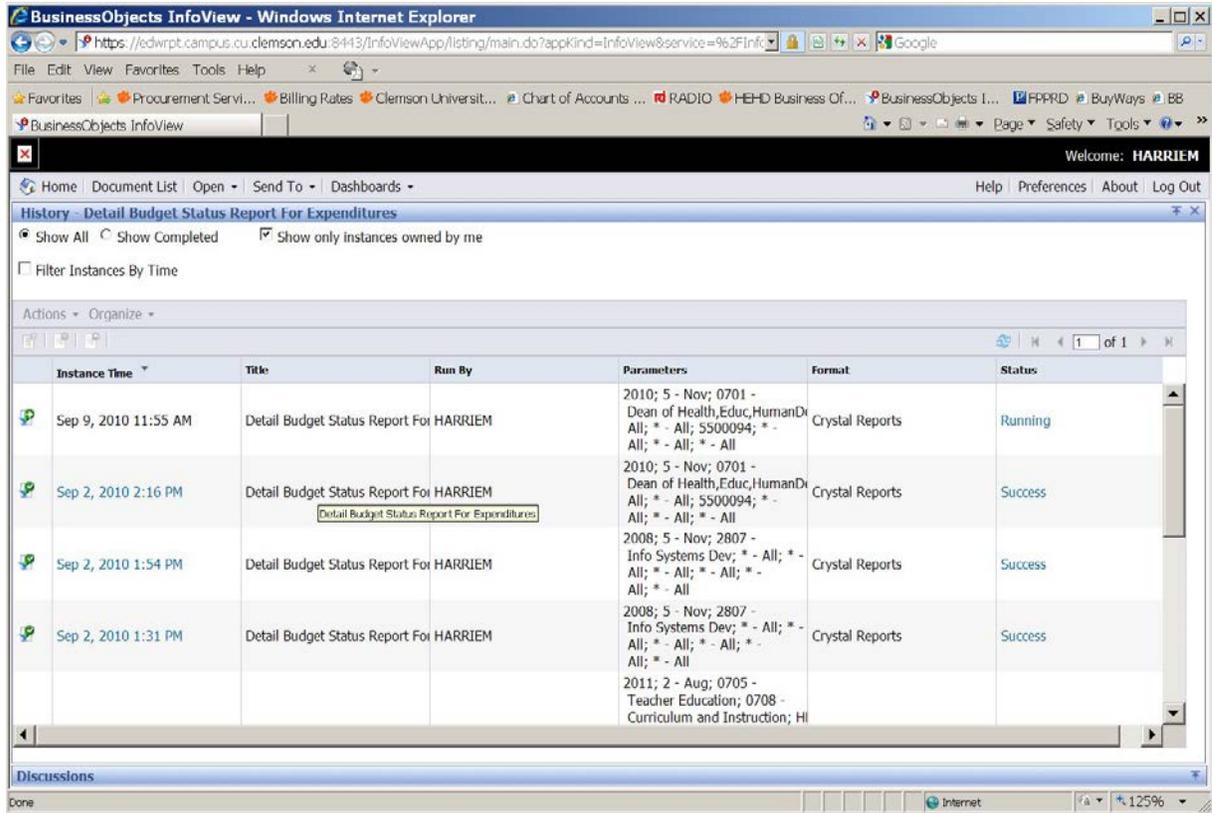


- 5) Change parameters by selecting the Edit button to the right of the criteria you want to change. To change the department click the Edit button and select your department from the list on the left. Highlight the department and click the arrow to the right of the list. Click OK. Do this for each criteria that you want to change.

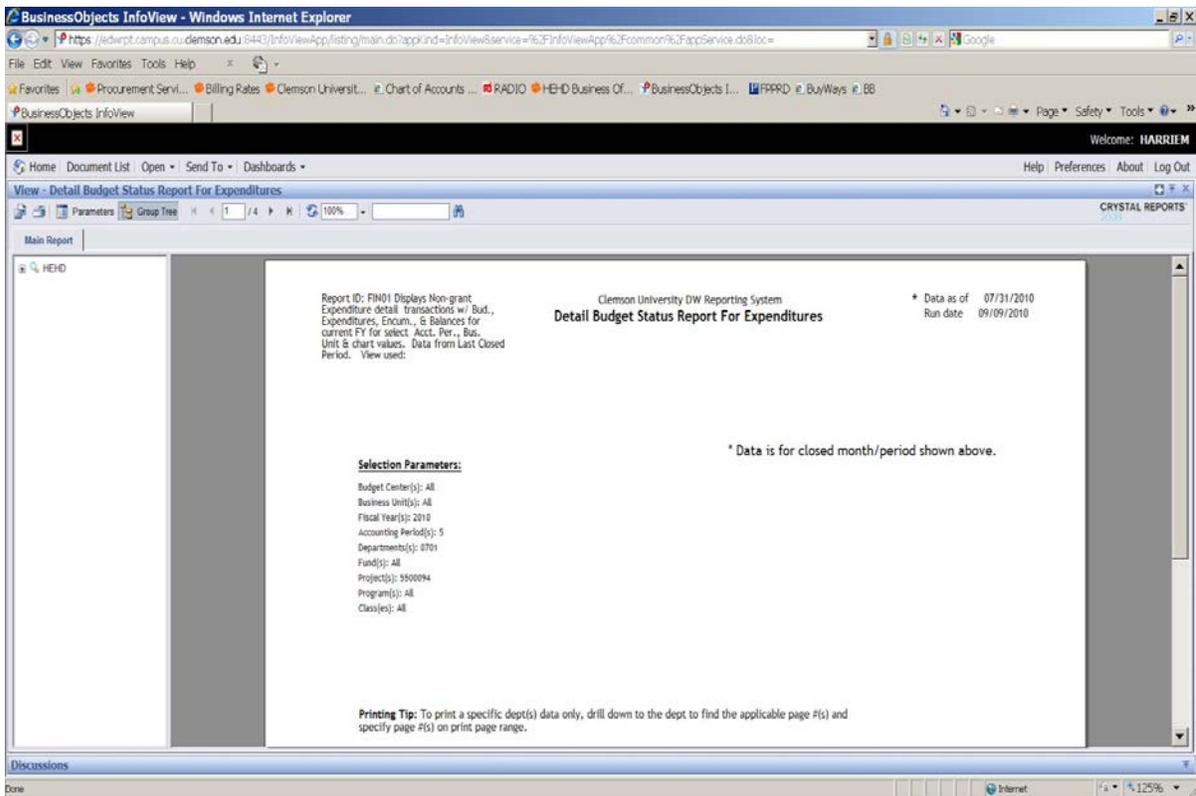


- 6) When you are finished editing click Schedule at the bottom of the page.

7) Click Show All and Show only instances owned by me. Refresh Status until it shows Success. Click on date of report you created.



8) Your report is ready to print or export.



DWH PREFERENCES

To be able to view more reports on your DWH lists and not have so much "junk" on your screen, set your GENERAL preferences as shown below in the bottom two sections. It will look similar to the screen shot at the bottom.

General

Use Default Settings (Administrator defined)

Set Clemson BI start page:

Home tab

Default Home tab

Select Home tab:

Documents tab

My Documents

My Favorites

Personal Categories

My Inbox

Folders

Public Folders

Select Public Folder:

Choose Columns to Display on Documents Tab:

Type

Last Run

Instances

Description

Created By

Created On

Location (Categories)

Received On (Inbox)

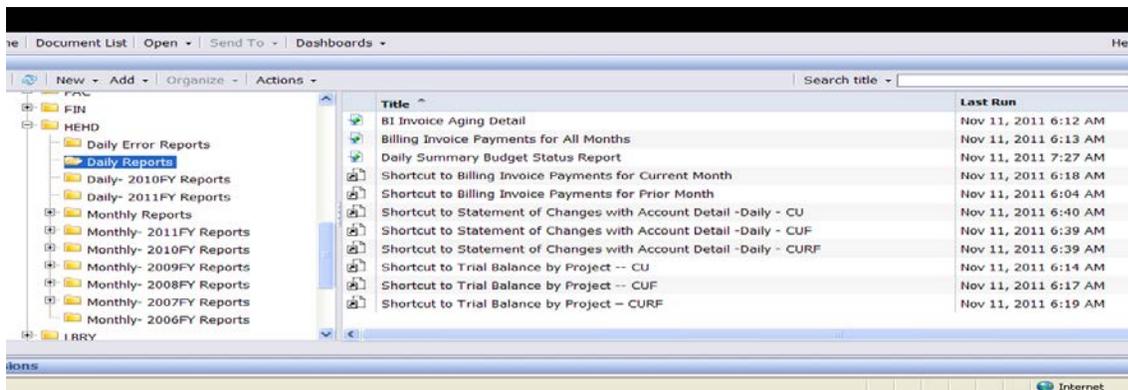
From (Inbox)

Set document viewing location:

In the Clemson BI portal as tabs

In multiple full screen browser windows, one window for each document

Set the maximum number of items per page:



DEFERRED REVENUES

These are revenues collected in the current fiscal year for an event or rental to occur or take place in the next fiscal year. Since the event is in the next fiscal year, the revenues should be deposited as deferred revenues. In other words, don't recognize the revenues in the current year because the event is not taking place in the same fiscal year. Deposits of this sort should be made using 2406 as the account code. After the current year closes, Accounting Services staff will reverse the revenues from 2406 into the appropriate revenue code(s) that we provide for them.

DPV EXEMPTION #15 (RESALE)

Representatives from Procurement and the Controller's Office pointed out that DPV Exemption #15 for resale items includes conference/workshop expenses where registration fees are collected to off-set these costs. In essence, you are "reselling" the conference if funds are collected to pay those expenses. This would include speaker fees, site rentals, food, etc. as long as it's part of the event that the fees are collected for.

NOTE: If funds are left over after all conference expenses have been paid, and are used to purchase items unrelated to the conference such as items for general use in the office (a computer maybe), the purchases no longer qualify for DPV exemption #15 and are subject to normal procurement guidelines.

DPV Exemption #15

Purchases for commercial resale such as food (University Canteen), books (University Book Store), drugs and pharmaceutical supplies (Student Health Center), arts and crafts supplies (4-H Camp), and other items which are sold in the retail market. "Articles For Commercial Resale" must be noted on the voucher.

ERROR REPORTS & CLEARING ERRORS

When charges are entered into buyWays and PeopleSoft, they must pass budget checking before they will post to the accounts and POs/checks will cut. When PeopleSoft transactions fail budget checking, they show up on error reports housed in the Data Warehouse. These reports for our college are located in the folder called Daily Error Reports and should be checked often so posting of the transactions is not delayed.

If a voucher or journal is on the error report, it DOES NOT need to be "corrected" via another journal entry. Just pull it up and "fix" it (or ask the appropriate person in the Business Office to do so).

To "fix" a voucher that fails budget checking, log in to PeopleSoft, pull up the voucher by clicking the Vouchers link button, click the Find An Existing Value tab, enter the appropriate Business Unit and the voucher number, make the necessary changes on the Invoice Information tab and resave. It may be necessary to click View All on the Invoice Lines or Distribution Lines to see all chart strings on the voucher.

To "fix" a journal that fails budget checking, log into PeopleSoft, pull up the journal by clicking the Journals link button, click the Find an Existing Value tab, enter the journal ID, make the necessary changes to the expense line(s) and the corresponding cash lines (acct code = 1130) on the Lines panel, and resave. DO NOT change any lines for departments other than your own (especially on P-Card journals).

FEDERAL LODGING RATES AND RULES (applicable to PSA funding only)

Current Policy & Procedure

Effective July 1, 2006, the only fund 10 projects that can pay lodging expenses in excess of the federal per diem rate are indirect/incentive projects (1000232, 1000412, or 108xxxx). All other fund 10 projects are off-limits unless the standard room charge (no taxes or fees) is equal to or less than the federal per diem rate. The federal rate can be located at GSA web site (see below).

If an employee stays overnight at a hotel where a rate exceeding the federal rate is charged, the FULL COST of that lodging expense MUST be charged to a qualifying funding source even if the rest of the travel is paid by general fund 10 (appropriated funds). Funds 11, 12, 13, 14, 15, 16, 17, 19, 20, 22, 23, 55, 57, and 81 are all okay for the full lodging charge as well as projects 1000232, 1000412, & 108xxxx (PSA Indirects).

The base room rate applies regardless of the number of employees staying in the room.

If the city or county where the hotel is located is not specifically listed on the GSA site, the current base rate must be used to determine which funding source can pay for the lodging. This rate varies from year to year and can be found in the grey text block on the GSA site after you choose a state.

NOTE: Hotels in Columbia, SC could be located in either Richland or Lexington Counties, please check to see which county it is because the federal per diem rates vary for those counties.

This law **does not** apply to the federal rates for meals & incidentals - only lodging.

It is very important that we use the correct rate for PSA General Funds. As stated in the policy, "Failure to maintain proper control of direct payments for lodging may result in the revocation of the agency's authority by the Comptroller General or the State Auditor." This means that our Procurement Services Office may have their purchasing power lowered or revoked if we are found in violation of this law.

Also note that any exceptions to the policy would have to be signed by the President. We will not be asking for exceptions.

Quarterly reviews of all lodging paid on fund 10 projects will be conducted by PSA Business Services staff.

GSA website - Use this site to determine the appropriate lodging rate for the state visited AND the exact city/county (if listed). If the specific city is not listed, use the standard rate of \$70 (Oct 1, 2008 and later). This is for the room rate prior to taxes and fees.

www.gsa.gov/perdiem

OR

http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&programPage=%2Fep%2Fprogram%2FgsaBasic.jsp&channelId=-15943&oid=16365&pageType=MTT&programId=9704&contentType=GSA_BASIC

GIFT ACCOUNTS (BUDGETING)

Budgeting at Clemson University is a manual process. Even though many times it seems like money automatically appears in your accounts, someone in a Budget Center (CU, HEHD, SOE, PSA, etc.) manually processes a budget amendment to put it there.

Procedure:

Budgeting of gift accounts for our college is done monthly by the Business Office staff in order for BSRs and queries to provide more accurate data on account balances for planning purposes.

Budget figures can be obtained via the Statement of Change (SOC) reports on the Data Warehouse in the Daily Reports folder.

- NOTE: Revenue & Transfers In totals on the SOC for CUF & CURF companion projects (fund 23 with subclasses 270 & 276) are also accounted for as an expense on the CUF/CURF SOCs in codes 7511 or 7512. This total represents the amount of money spent on the CU project and reimbursed to CU by the CUF/CURF project (fund 55 or 81) via the quarterly draw prepared by the Related Organizations department.

GIFT ACCOUNTS (ESTABLISHING)

To establish a new gift account, you need to complete a Form 100 and route it for signatures. All forms need to be signed by the Dean prior to routing to the Development Office. Send to the College Business Office for review before the Dean signs.

- CU Gift Account (fund 23, subclass 275) - Mark the Form 100 for CU.
- CU Foundation Gift Account (fund 55, subclass 270) - Mark the Form 100 for CUF.
 - CUF 55 projects cannot be used for payroll or P-Card charges. If you need to expend CUF funds via those avenues, you'll need to request a CU companion spending account (fund 23, subclass 270). You can do this two ways: (1) On the new CUF Form 100, type "need companion CU project" on the OTHER line, or (2) E-mail CHART-L@clemson.edu if you need one for an existing CUF project. The e-mail should read like this: "I need to request a 23 companion account for project 55xxxxx (account name)."

Form 100 (CU & CUF): <https://www.clemson.edu/cbshs/about/support-services/business-office/resources.html>

GIFTS/REVENUES/SMALL GRANTS/SPONSORED GRANTS

There are several types of accounts that we have at Clemson where gifts and income can be deposited. Some of them are University accounts others are Foundation accounts.

CU Gifts - fund 23, subclass 275

These are gifts made to CU by various individuals and companies by means of a check payable to Clemson University. These gifts may be made to support programs, research, departments, etc. and are accompanied by some documentation from the donor stating why they are giving the gift and its intended use; i.e. to support programs, to support research, to support the work of a department or faculty member, etc. State guidelines apply for expenditures.

* A receipt should be prepared (receipt book or check log), bank deposit should be prepared (and submitted according to CU Receipting policy) and the deposit entered into TouchNet.

** A copy of the check and the letter should be sent to the Development Office at Tiger Park, 155 Old Greenville Hwy, Unit 105 (off-campus mailing address is PO Box 1889, Clemson, SC 29633). The Development Office will record the gift in the donor system so the donor would receive tax credit for the gift.

*** If to support RESEARCH, please notify the college grants office to determine how to report for inclusion in OSP's report of research dollars for the year.

CU Small Grants - fund 19, subclass 245

These are funds provided to Clemson University by companies to support research or public service activities that fall within the guidelines of a small grant - under \$15,000, no reporting required, no signature required to receive funds. Official policy can be found at the following URL under the section called "Small Restricted Receipts" <http://www.clemson.edu/research/sponsored/forms-and-templates.html>

If the accompanying memo or letter uses the word "gift", the funds cannot be deposited into this type of account. The word "donation" is okay. "Gifts" would go into a CU gift account described above. State guidelines apply for expenditures.

* A receipt should be prepared (receipt book or check log), bank deposit should be prepared (and submitted according to CU Receipting policy) and the deposit entered into TouchNet. A Small Restricted Receipt form and budget amendment should also be prepared. Copies of the TouchNet deposit receipt (printout from TouchNet), check and letter should be submitted to Bobbi Curry (College Grants Administrator) at 401 Edwards Hall.

CU Sponsored Grants and Contracts - Fund 20

Generally, these are reimbursements for expenses incurred. Proposals to sponsors are routed to the Office of Sponsored Programs through the College Grants Office. If awarded, requisite budgets are established and expenses are incurred according to sponsor's directions. Almost always, facilities and administrative (overhead) expenses are also charged. Grants & Contracts Administration (GCA) invoices, collects and deposits almost all sponsored grants and contracts reimbursements. In some cases, scheduled, or "up front" amounts are received. These too are invoiced, collected and deposited by GCA. Please send any checks received in the department to Bobbi Curry (College Grants Administrator) at 401 Edwards Hall.

<http://www.clemson.edu/research/grants-contracts/>

CU Self Generated - fund 12 (PSA) or fund 14 (E&G)

These are CU funds generated from the sale of goods or services or garnered by units, with payment made to Clemson University. Sometimes a yearly billing rate schedule is required to be approved by the Administrative Council and kept on file with the Controller's Office. A Business Plan may also be required for some operations. These funds follow state guidelines for expenditures with a few exceptions for program-related expenses where fees were collected to cover conference expenses, etc. All exception items must be well-documented for audit. Cash receipt and billing policies must be followed for these funds. New project numbers should be requested through the College Business Office.

* A receipt should be prepared (receipt book or check log), bank deposit should be prepared (and submitted according to CU Receipting policy) and the deposit entered into TouchNet.

Policy and procedure for cash receipts can be found at the following URL:

<http://www.clemson.edu/finance/cash-treasury/policies.html>

** To determine the need for establishing billing rates, please refer to the Controller's website.

<http://www.clemson.edu/finance/controller/rates/>

CUF Gifts - fund 55, subclass 270 (w/partner CU accounts - fund 23, subclass 270)

These are gifts made to CU Foundation by various individuals and companies usually by means of a check payable to Clemson University Foundation. These gifts are often given with a specific purpose in mind but may be made to generally support the work of a program or department. These donations are normally accompanied by a letter or some other documentation stating the intended use of the funds. These funds may be restricted by the instructions of the donor or may be administered at the discretion of the fund administrator. This is usually spelled out on the CUF Form 100 used to set up the account. These funds are not subject to state guidelines for expenditures. All expenditures should, however, be able to pass the "Greenville News" test meaning that nothing embarrassing to Clemson or questionable as misuse of funds is paid with these accounts.

* A CUF receipt transmittal should be prepared (and submitted according to CU Receipting policy).

** Checks with letter or memo should be sent the Development Office at 105 Tiger Park, 155 Old Greenville Hwy, (off-campus mailing address is PO Box 1889, Clemson, SC 29633) with the CUF receipt transmittal. Checks & credit cards may be left in the drop box. A receipt will be mailed to the department. Cash deposits should be delivered in person and wait on a receipt to be written by CUF staff.

*** If to support RESEARCH, please notify the college grants office to determine how to report for inclusion in OSP's report of research dollars for the year.

Forms:

Receipt Transmittals for CU & CUF (different form for each one):

<https://www.clemson.edu/cbshs/about/support-services/business-office/resources.html>

Small Restricted Receipt Form & Budget Amendment Form:

<http://www.clemson.edu/research/sponsored/forms-and-templates.html>

GRANT BUDGET AMENDMENTS

Grants and Contracts Administration (GCA) has requested that everyone use a naming convention for all fund 20 budget amendments entered into PeopleSoft: SPsubclassXXXX. For example, if I was going to enter an amendment on a grant in dept 0718 for 247-2001836, I would use SP2470718 or SP247RFC or SP247R01 as the reference number where XXXX varies each time. Use your judgment to decide which method works best for you on those last numbers. Keep in mind that you can only use a particular reference number one time each day - no duplicates on the same day.

JOURNAL SOURCES

PeopleSoft journals all have source codes that can be used to query information both on the local level and the administrative level. It is important to use the correct source code when entering journals into the system. The most commonly used journal source codes are listed here. All journal codes can be found by clicking the magnifying glass icon next to the source field on the journal header panel or the journal search panel (Find an Existing Value).

Source Code	Description
APP	Accounts Payable Module Transactions (DPVs)
AR	Accounts Receivable
BI	Billing (web invoices)
CCx	Computer Center charges (multiple items)
CHG	Procurement Card Charges
CRx	Cash Receipt, IDT's, Corrections
DEV	Development Fee
DRW	Quarterly Foundation Draws (from 55 to 23 or 57 to
FWO	Facilities Work Orders
HRx	Payroll (multiple items)
IAD	Institutional Advancement Deposits (Fdn via Developmt
IDO	Interdepartmental Orders (one dept paying another)
IDT	IDT Disbursements (transfers btwn state agencies)
JEC	Journal Entry Corrections (correction of prior journal
MCx	Marketplace (multiple items)
MPC	Managed Print
PHO	Central Photo Svcs
POS	Central Mail Room
PRC	Payroll Corrections
PSV	Printing Services
SRx	Student Banner (iROAR) Transactions (multiple items)
TEL	Telephone Services
UJE	Miscellaneous Journal Entries
UTL	Facilities Utility Charges
VCE	Voucher Correction Entry (correction of posted
VPS	Video Production Services

JOURNALS (BASICS of NAMING & ENTERING CORRECTIONS) - Business Office Only At This Time

These instructions were provided back when we first converted to PeopleSoft back in 1999-2000 but haven't been included in journals training since then for some reason - even though Accounting Services prefers that we continue to process journals this way.

REFERENCE NUMBER on HEADER TAB/PANEL

The CUBS training Journals handouts say that the Reference Number field on the header tab is optional. When entering journals (IDOs, JECs, VCEs, UJEs), this reference number is usually the date of the original transaction being corrected or the date on the source document.

REFERENCE NUMBER on LINES PANEL

The reference number on the Lines panel should always reference your original transaction or the source document number for your journal. It points you back to why you entered the journal in the first place. This is the reference number field to the right of the Amount column on the journals panels. For example, if you are entering a VCE (Voucher Correction Entry), your source document number would be the voucher number. For a JEC (Journal Entry Correction), the source document number would be the journal number (i.e., CHGxxxxxx for a P-Card charge).

The most common source codes for journals entered by folks like yourself are below. There are more in Appendix A (referred to in the journals training documentation on-line).

CRC	Cash Receipt Corrections (for corrections of bursar deposits)
IDO	Interdepartmental Order (for processing of payments from one department to another for goods or services)
JEC	Journal Entry Corrections (for correcting previously entered journals such as IDO's, P-Card charges, telecommunications, postage, FMO, motor pool, etc.)
VCE	Voucher Correction Entries (for correcting vouchers paid by check -- always reference the voucher number and <u>NOT</u> the APP journal number)
UJE	Miscellaneous Journal Entries (for corrections where none of the above fit well or where there's a large volume of transactions being corrected at one time)

AS ALWAYS, your journal number (replacing "NEXT" on the first screen) should match the source of your journal (i.e., for a voucher correction, your source would be VCE and your journal number would be VCE0701001 if your department number is 0701 and this is your first correction and so on.)

JOURNALS (P-CARD DEFAULT CORRECTIONS) - Business Office Only At This Time

Please use JEC (Journal Entry Correction) as your identifier but use the numbers associated with the P-Card charge you are correcting on the end instead of your dept# and internal coding. This will make it easier to reconcile P-Card defaults in the future. (Please see below for example.)

CHG010475 (original P-Card charge)

JEC010475 (correction on CHG010475)

LAB FEE INFORMATION FROM DATA WAREHOUSE

- 1- Sign into Data Warehouse
- 2- Navigate to Public Folders/Student Lab Fees and open "Course Section Enrollment Report" (for quick viewing) or "Course Section Enrollment Export" (if you need to export to Excel and manipulate).
- 3- To change the term or select specific courses, click the Refresh button  in the menu at the top then enter the term and/or courses in the appropriate boxes and click OK at the bottom of the screen.

The first 4 digits are the year (2015). The last 2 are the month that the term starts (08).

Fall 2015 - month 08 (August)--201508

Spring 2016 - month 01 (January)--201601

Summer 2016 - month 05 (May)--201605

You may want to click in the Subject_Code box and begin typing your course prefix.

The scroll down bar for this box does now allow viewing of all available courses.

You may choose multiple course codes in this box.

IMPORTANT NOTES:

- a. The report automatically pulls the currently active term each time it's opened.
- b. Be mindful of the academic calendar when trying to determine fee revenues. These figures may not stabilize until after drop/add or withdrawal dates.
- c. If you are only receiving 50% of the fee, make sure to divide the "Total Lab Amt" by 2.

Creating the Monthly Budget Report

1. Log into PeopleSoft and select Query from the left menu.
2. Search by "Query Name" begins with "RFC".
3. Select the query RFC_DEPT_BUD_SUMM_NON_GR.
4. Click on the Preview tab and type in your department number when prompted. Click OK.
5. Download the data into an Excel spreadsheet by clicking the link "Download to Excel" above the query data.
6. If prompted, Click "Open" and "Yes" to open the file in Excel.
7. Format the cells to your individual preference. (Regina prefers Calibri, font size 10.)
8. After the last column of the query data, insert additional column headings titled Manager, Type, and Acct Name. You should now have column headings for columns A-O.
9. Select columns C-G and copy/paste these into columns P-T. To copy and paste:
 - a. Place cursor over first desired column (in this case, C) until cursor changes into a down black arrow.
 - b. Hold the left mouse button and drag your cursor to the last desired column to copy (in this case, G).
 - c. Release the mouse button.
 - d. Right-click over selected data and select Copy from the menu. Or, once data is selected, press Ctrl+C to copy.
 - e. Select the first cell on the spreadsheet that you want to paste the copied cells (in this case P1).
 - f. Right-click and select Paste from the menu. Or, press Ctrl+V to paste the data.
 - g. You should now have headings for columns A-T.
10. Select columns M-T, and change the background color. This will help in the updating process.
11. Set up filters by clicking on a cell in your data, then click Sort & Filter on the Home Tab, then Filter.
12. In columns U-X, create formulas to ensure that the data in the corresponding columns C-G match:
 - a. Type "Proj" as your header for column U.
 - i. Select cell U3 and type the formula "=G3-T3". Press Enter.
 - ii. Select cell U3 again and place the cursor over the bottom right-hand corner of the cell where you see a small black square. The cursor should change into a "plus sign".
 - iii. Double click the square in order to automatically fill-in the remaining cells for column U with a similar formula.
 - b. Type "Cls" as your header for column V.
 - i. Select cell V3 and type the formula "=E3-R3". Press Enter.
 - ii. Select cell V3 again and place the cursor over the bottom right-hand corner of the cell where you see a small black square. The cursor should change into a "plus sign".
 - iii. Double click the square in order to automatically fill-in the remaining cells for column V with a similar formula.
 - c. Type "Pgm" as your header for column W.
 - i. Select cell W3 and type the formula "=if (D3=Q3,0,1)". Press Enter.
 - ii. Select cell W3 again and place the cursor over the bottom right-hand corner of the cell where you see a small black square. The cursor should change into a "plus sign".
 - iii. Double click the square in order to automatically fill-in the remaining cells for column W with a similar formula.
 - d. Type "Acct" as your header for column X.
 - i. Select cell X3 and type the formula "=if (F3=S3,0,1)". Press Enter.
 - ii. Select cell X3 again and place the cursor over the bottom right-hand corner of the cell where you see a small black square. The cursor should change into a "plus sign".
 - iii. Double click the square in order to automatically fill-in the remaining cells for column X with a similar formula.

13. Fill-in columns M-O with the appropriate information. Using data from a previous year's report is the easiest way to do this. **** IMPORTANT **** Make sure CUF projects and their companion 23 projects have the exact same Acct Name so the PivotTable report will pair them up for a combined project balance.
14. Create a PivotTable:
 - a. Click on a cell in your data.
 - b. On the Insert Tab, select PivotTable from the Tables category
 - c. Make sure the Table/Range matches with your data in the Create PivotTable box and that the New Worksheet option is selected as the place to put the PivotTable
 - d. Click OK
 - e. For the Row Labels, select Manager, Type, Acct Name, Project, Program, Class, and Account (in that order) from the PivotTable Field List
 - f. For Values, select Budget, Encumbered, Expended, and Budget Balance from the PivotTable Field List
 - g. Remove the +/- signs. Click on a cell in your PivotTable, select the Options ribbon, click on the +/- button in the Show/Hide section.
 - h. Remove all of the subtotals. Click on a cell in your PivotTable, select the Design ribbon, click on Subtotals and remove all.
 - i. Add subtotals for Manager and Acct Name only. Right click column header and choose "Subtotal 'Column Name'".
 - j. Format the Acct Name subtotals as one background color and the Owner subtotals as another color. Hold your mouse over an Acct Name subtotal row (the cursor should look like a white cross). Move it to the left until it changes to a solid black arrow pointing right. Left click. All subtotal rows should now be highlighted. Choose a color to paint these rows. Repeat for the Manager subtotal rows.
15. Delete the first row from the spreadsheet with the PivotTable
16. Freeze the top three rows of the PivotTable spreadsheet:
 - a. Select cell A4
 - b. From the View Tab, select Freeze Panes from the Window group
 - c. Select Freeze Panes again from the drop-down menu
17. Format Columns H-K as Number with 1000 Separator and so that negative numbers display as red numbers in parentheses (i.e. (1,234.56)). Do this column by column so your spreadsheet will retain the formatting.
 - a. Right click in a column H cell containing an amount, select Number Format. Format as number, with 2 decimal places, thousand separator, and negatives as red in parenthesis.
 - b. Repeat for columns I, J, & K.
18. Format the cells so that the cell displays all of the information for that cell (best fit)
19. Type "Updated on xx/xx/xx" in cell C1 above your PivotTable.
20. Save the workbook!

The top of the PivotTable should look similar to this when you are finished.

As of
10/20/08

							Data			
Manager	Type	Acct Name	Project	Program	Class	Account	Budgeted	Enc	Expenses	Current Balance

Updating the Monthly Budget Report

1. Open the last saved copy of this report and save a copy in case you mess up during the update. Starting over from scratch will not be fun!

2. In PeopleSoft, run the RFC_DEPT_BUD_SUMM_NON_GR query for your department, download this to Excel and open (DO NOT SAVE unless forced to do so by your machine).
3. Format the data in your preferred font and size (Regina prefers Calibri, font size 10).
4. Highlight all of the query data (filled cells only - NOT Select All) and copy it (Ctrl+C).
5. In the saved Dept Budget Report file, select cell A2 on your query data spreadsheet and paste (Ctrl+V) the copied cells into the spreadsheet over the existing query data from your last update.
6. Make sure the column headings have the filter applied. If not, apply the filter to all column headings.
7. For easier viewing, hide columns H-L. You may also want to resize columns M-O for more viewing area on your monitor (depending on the size). You need to be able to see all the way to column X.
8. Columns U-X probably have some cells containing non-zero numbers. This is where the budget lines do not match with columns C-G. These lines must match!
9. Find the first cell in columns U-X that does not contain a zero. Select the colored cells to the left of this cell, right-click and select Insert. Make sure "Shift cells down" is selected in the Insert box and click OK.
 - a. If the inserted row represents an existing project on your worksheet, you may be able to copy down using CTRL-D and change the Account only. This will work if the data you are copying is above your inserted row. If the data to be copied is below your inserted row, you'll have to highlight that row and copy/paste into your new row, then change the Account.
 - b. If the inserted row represents a new project on your spreadsheet, copy the cells in columns C-G from the line you just inserted and paste them into the blank cells for columns P-T.
10. Highlight cells in columns U-X for any row above the line you just inserted.
11. Double-click on the black square in the bottom right-hand corner of the selected cell to refill-in the formula to the remaining cells. (Same functionality as Drag and Drop.)
12. Repeat Steps 10-12 until all cells in columns U-X contain a zero. Don't forget to save the workbook as you go along. SAVE and SAVE OFTEN!
13. Some data in columns M-O may be blank. Fill in this data to complete your report.
14. Update all PivotTables to include any new data:
 - a. Select the spreadsheet with the PivotTable on it
 - b. Select the Options ribbon, then Change Data Source
 - c. In the Table/Range area of the Change PivotTable Data Source box, change the data range to include ALL data in columns A-T
 - d. Select OK
15. Save and review PivotTable data. Change the "Updated on" date at the top to reflect the correct date. Print or e-mail copies for your Dept Chair/Director and individual faculty members where appropriate.

NON-OVERNIGHT MEALS

Non-overnight meals (NOM) are subject to payroll taxes and must be submitted on a Travel Log form (CUBO301b) for processing via payroll. The approved form must be complete and accurate including the employee's signature and that of his/her supervisor. The form should also include complete data for audit about when and where the employee went that day (major points visited) AND what they did (duties performed). Without this information, the form cannot be processed.

Travel Log Form - located on Procurement website under Travel or on the College Business Office site under Resources/Business Specific Forms & Documents

<http://www.clemson.edu/procurement/travel/> (Procurement)

<https://www.clemson.edu/cbshs/about/support-services/business-office/resources.html> (College Business Office)

PREPAID EXPENSES/FUTURE YEAR PO'S

These are payments or P-Card charges for registrations, airfare, subscriptions, leases, maintenance contracts, etc. in the current fiscal year where the payment applies to the next fiscal year. These items should be coded as prepaid items on the next year's budget and **MUST NOT** be paid with the current year's funds.

- **PROCEDURE** - Enter the voucher or P-Card payment into PeopleSoft/CUBS/buyWays. The prepaid account code is 1301. The 1301 account code will identify the payment as a prepaid expense. The rest of the chart field will be the same as if you were paying the expense during the current fiscal year. As you prepare these vouchers/P-Card payments, you should make copies of them and place them in a separate file labeled "PREPAID ITEMS". On each one put the correct account code that the expense will be charged to in the new fiscal year. After the current fiscal year is closed, you will be sent a spreadsheet listing the items you processed with the 1301 prepaid code on them. You will then be asked to provide the appropriate account code to charge the expense in the new fiscal year.
- **FUTURE YEAR PO's** - Acct code 1350 has been established for use in creating purchase orders in buyWays that are to be fully or partially paid in the next fiscal year. For the part that applies to the next fiscal year, use account code 1350. For the part that applies to the current fiscal year, use the appropriate account code for the item/service being purchased/contracted.

QUERY FAVORITES SET UP

You can set up queries to appear in a Favorites list so that you don't have to search for them after clicking the Query button. To do this, you pull up the query or query list (if you use Regina's queries, you might just choose RFC and search so that they are all visible). You then click the Select Box to the left of the query names for each one that you want in your favorites list. Then you go to the Action box at the top right-hand side of the query listing and choose "Add to Favorites" and click the yellow *GO* button. The next time you click the Query link from the left-hand menu, the queries you selected for your favorites list will automatically show up in your window without you having to search for them.

QUERIES TO EXCEL FROM PEOPLESOFT

If your PeopleSoft queries are downloading to EXCEL in a web browser window rather than the actual Excel program, you need to fix that. Otherwise, you won't be able to manipulate the data in Excel or save the file for future use.

On the desktop choose: My Documents

Then click on the following:

Tools ⇨ Folder Options ⇨ File Types

Choose XLS Microsoft Excel Worksheet

Click Advanced ⇨ Unselect Browse in the same window ⇨ OK ⇨ Close

Close My documents.

MOST IMPORTANT: Please use Regina's queries as often as you wish. Change the criteria as much as you'd like each time you use one, but **DO NOT save them when you are finished.** If you want to save your criteria, do a "SAVE AS" and rename the query as your own.

CBSHS_COE_DISCOUNTS_BY_DEPT (Business Office folder)

Pulls data for discounts earned (7331) and discounts lost (7334) for CBSHS (HEHD) & CoE (SOE) for a specific fiscal year. This query is used to monitor/recognize employees for prompt payment of invoices to earn the discounts or show where they could/should have been earned and were lost.

CBSHS_EMPLY_REIM_AUDIT (Business Office folder)

Pulls employee reimbursement data for CBSHS for a specified period of time including voucher comments. This query is used to for post-audit review of college transactions for inconsistencies with policy.

CBSHS_ENCUMBRANCES (Business Office folder)

Displays all encumbrances to determine current balances and whether the PO's should be reduced or closed.

CBSHS_FUND_BALANCES (Business Office folder)

COE_FUND_BALANCES (Business Office folder)

Pulls all CBSHS or CoE fund balances in fund 14 for two years. Ex: Year 2017 = balances as of July 1, 2016.

CBSHS_GAD_REVENUES (Business Office folder)

Pulls all CBSHS GAD revenues on funds 19 & 20 for the current year. College currently receives 75% of these funds back in project 1400832 to use for awarding Graduate Travel Grants.

CBSHS_JRNL_ERRORS (Business Office folder)

COE_JRNL_ERRORS (Business Office folder)

Returns list of current journal errors for CBSHS or CoE departments. This is useful at month-end and year-end when we are trying to clear the last few errors or as a daily check-list if you don't want to use the DWH reports.

CBSHS_LAB_FEE_DETAIL_REV (Business Office folder)

COE_LAB_FEE_DETAIL_REV (Business Office folder)

Pulls actual lab fee revenue details for CBSHS or CoE for current year. Journal reference indicates term.

CBSHS_LAB_FEE_ORG (Business Office folder)

COE_LAB_FEE_ORG (Business Office folder)

Pulls lab fee expenditure budgets for CBSHS or CoE for current year.

CBSHS_LAB_FEE_REVBYORG (Business Office folder)

COE_LAB_FEE_REVBYORG (Business Office folder)

Pulls lab fee revenue estimate budgets for CBSHS or CoE for current year.

CBSHS_MANAGED_PRINT (Business Office folder)

Pulls data for account code 7222 for CBSHS for current year.

CBSHS_PGM_CODE_AUDIT (Business Office folder)

Pulls detailed expenditure data on charges using program codes that aren't supposed to be used except for grants, GADs, PSA activities, or cost-sharing.

CBSHS_P_CARD_TAX_AUDIT (Business Office folder)

Pulls CBSHS P-card expenditures where Use Tax equals NONE. This query is used to for post-audit review of college transactions to check for proper allocation of tax.

CBSHS_REVBYORG (Business Office folder)

COE_REVBYORG (Business Office folder)

Provides summary information on ALL budgeted fund 14 & 15 revenue projects in CBSHS or CoE departments. It shows REVEST Budget, Recognized Amounts, and calculates the difference between the two (Bud Minus Recog). On this query, when the last column has a negative amount, it means that money needs to be added to the ORG budget (BSR account) for the current fiscal year's revenues. A positive balance means that more is budgeted than you have collected to date; therefore, your BSR budget is currently over-stated. A zero balance means that the BSR budget perfectly matches the amount of money you've brought in as revenue.

CBSHS_REVBYORG_EG (Business Office folder)

COE_REVBYORG_EG (Business Office folder)

Provides summary information on budgeted fund 14 & 15 revenue projects in CBSHS or CoE departments for which adjustments need to be made. It shows REVEST Budget, Recognized Amounts, and calculates the difference between the two (Bud Minus Recog). On this query, when the last column has a negative amount, it means that money needs to be added to the ORG budget (BSR account) for the current fiscal year's revenues. A positive balance means that more is budgeted than you have collected to date; therefore, your BSR budget is currently over-stated.

CBSHS_REVENUE_UPDATE (Business Office folder)

Provides summary information on budgeted fund 14 revenue projects in CBSHS departments. It shows ORG Budget, REVEST Budget, Revenue Received, and calculates the difference between the two (Rev Bud-Rec). Comparing ORG and REVEST budgets in excel will reveal budgeting errors.

CBSHS_SCUSETAX_EQ_ZERO (Business Office folder)

Pulls CBSHS non-P-card expenditures where Sales/Use Tax equals zero for out-of-state vendors. This query is used to for post-audit review of college transactions to check for proper allocation of tax.

CBSHS_UNPOSTED_JOURNAL (Business Office folder)

COE_UNPOSTED_JOURNAL (Business Office folder)

Pulls journals that have been entered but not yet posted. This is particularly useful at month-end or year-end when you're trying to finalize reports and/or clear errors.

CBSHS_VISA_DEFAULT_RPT_ALL (Business Office folder)

COE_VISA_DEFAULT_RPT_ALL (Business Office folder)

Provides detailed data on 7211 charges for current fiscal year after prompted date. This query is used to generate a college-wide report to make sure all defaults have been corrected to good account codes and chart strings for CBSHS or CoE departments. A business center employee will e-mail it monthly as a reminder to correct defaulted charges.

RFC_BUD_AMENDS

Provides details of budget amendments. You'll have to change the criteria to get the data you're looking for. The query currently prompts for dept # & fund for the current year. I suggest querying by department, project number, and fiscal year. Once you find the reference number for a budget amendment, you may want to run another query to see the entire amendment in case the money was being moved from one department to another. The field name for the amendment reference number is "DESCR-Description".

RFC_COST_SHARE (Grants folder)

Allows you to see if cost-sharing has been set up or completed for a project using the last four digits of the grant number. This query will pull all funds providing cost-share if you only put in %xxxx where xxxx is the last four digits of your grant number.

RFC_CURRENT_BALANCES (Endowments folder)

Provides cash balances on college endowments and companion spending projects. Projects must be linked by last 5 digits of the project number to get accurate balances.

RFC_DEFERRED_REVENUES

Provides data on deferred revenues for a specific department and fiscal year. Helps to determine what needs to be corrected to current year revenue account codes for recognition of revenue in the appropriate year.

RFC_DEPT_BUD_SUMM_GRT (Grants folder)

Complete grant budget report for current fiscal year by department. Query returns all budgeted projects for funds 19 & 20 in a single department. Query prompts for the department number. No changes to criteria are necessary.

RFC_DEPT_BUD_SUMM_GRT_PI (Grants folder)

Complete grant budget report for current fiscal year by department. Query returns all budgeted projects for funds 19 & 20 in a single department including start & end dates as well as PI (project manager name). Query prompts for the department number. No changes to criteria are necessary. **NOTE:** If manager name is missing from PS panels, query will not pull data for the project.

RFC_DEPT_BUD_SUMM_NON_GR

Complete budget report for current fiscal year by department for all funds except 19, 20 & 82. Query prompts for the department number. No changes to criteria are necessary unless you just want to see a certain fund type (i.e. only fund 23 rather than all fund types) or a different fiscal year (since the upgrade, data for 2005 & earlier is not available).

RFC_DETAIL_EXPENDITURES

Provides detail expenditures as on the BSR but without the vendor name for FY12 and following. This is useful when needing to see data for making corrections, checking data on grants, etc. You can pull multiple month or year data with this query rather than looking through stacks of monthly BSR. Adjust criteria as necessary.

RFC_DETAIL_EXPENDS_ARCHIVE

Provides detail expenditures as on the BSR but without the vendor name for FY11 and earlier. This is useful when needing to see history data for reporting. You can pull multiple month or year data with this query rather than looking through stacks of monthly BSR. Adjust criteria as necessary.

RFC_DETAIL_REVENUES

Provides detail deposit/accounts-receivable data as on the revenue BSR for FY12 and following. This is useful when needing to see data for making corrections, checking to see if your deposits were made or keyed correctly, etc. You can pull multiple month or year data with this query rather than looking through stacks of monthly Revenue BSR. Adjust criteria as necessary. It prompts for project # and returns current year data.

RFC_DETAIL_REVENUES_ARCHIVE

Provides detail deposit/accounts-receivable data as on the revenue BSR for FY11 and earlier. This is useful when needing to see history data for reporting. You can pull multiple month or year data with this query rather than looking through stacks of monthly Revenue BSR. Adjust criteria as necessary. It prompts for project # and returns all available data.

RFC_DEVELOPMENT_FEE (Business Office folder)

Provides data on the mandated 5% reinvestment fee captured by Advancement on newly deposited gift funds.

RFC_DPVS_WITH_VENDOR_NAMES

Provides detailed info on DPVS (APP journals only) including vendor names, check numbers and pay dates. This query does NOT return data on P-Card charges, IDO's, or other types of journals - only those that are paid by check. Adjust criteria as necessary.

RFC_EMPTY_REIMBURSEMENTS

Returns ALL reimbursements for a single employee in PeopleSoft. Prompts for EMPLID.

RFC_ENDOWMENT_CASH_BALANCES (Endowments folder)

Returns current cash balances for endowment projects including spending (funds 21, 22, 51, & 57), appreciation (funds 53, 59, & 60), and corpus projects (funds 52, 61, & 66). Prompts for project like "%xxxxx".

RFC_GRANT_BUDGET_BALANCE (Grants folder)

Provides a quick budget summary for a specific grant project including all departments for which budgets are established. This query also includes the FACADM category. Make sure you remove the FACADM line from your totals if calculating the remaining balance on a grant. ***NOTE: Same data also in PeopleSoft. Click Project Information and type in project number. Go to the Budget Details panel.**

RFC_GRT_EXPENSE_JOURNALS (Grants folder)

Returns fund 20 expense data by account code and month (accounting period). Prompts for date range, dept, and project.

RFC_GRT_EXPENSE_SUMMARY (Grants folder)

Returns fund 20 expense summary data by budget category (CLASS, UCLASS, etc) and month (accounting period). Prompts for project and department.

RFC_JOURNALS

Returns detailed journal entries. It prompts you for department #, Journal ID with a "like" operator, and a date greater than the date you choose. To see P-Card journals after 7/15/08, you would put CHG% next to Journal ID, 7/14/08 next to date, and put in your dept # next to Dept ID.

RFC_MONTHLY_EXP_RPT (Reconciliation folder)

Provides a report for monthly review instead of reconciliation of the expenditure BSR.

RFC_PCS_DATA

Returns detailed journal information on those receiving the personal communication stipend. It prompts for department # as well as begin and end dates.

RFC_PC_RECON_RPT

Pulls 4xx expenditures for all of CBSHS for a given month for non-payroll expenses. This data is used to reconcile the spending plans for performance credits in funds 14 & 15.

RFC_PO_ENC_DEPT

Provides data for current year Purchase Orders by dept number. Must enter dept # twice because of a subquery link. Probably shouldn't try adding additional criteria because of the subquery. Filter in excel instead.

RFC_PO_ENC_VCHR_PO

Provides data for current year Purchase Orders by PO number. *Before paying (or submitting for payment) a PO invoice, this query should be run to see if there are enough funds to cover the invoice and to see if it has already been paid.*

RFC_PROJECTS_LIKE

Provides a quick of project numbers, names, and manager names. Most common searches are on indirect projects (108% & 158%) and small grant projects (198%). Prompts for project "like" instead of "equal to".

RFC_PROJECT_LOG_ACTIVE_PI

Provides data about grants by PI name. Change criteria for last name between the percent signs (wild cards) for a new PI.

RFC_PROJ_ACTIVITY_BY_ACCT

Returns summary data by account code for projects. Data returned is like that on the Statement of Change report but without the Fund Balance figure. Prompts for fiscal year and project like. . .

RFC_PR_INFO NOTE: *Only users with certain access can see this query.*

Provides detailed payroll and correction data by employee ID for specified dates. Prompts for empty ID and date range.

RFC_PR_INFO_UNPOSTED_CBSHS NOTE: *Only users with certain access can see this query.*

RFC_PR_INFO_UNPOSTED_COE NOTE: *Only users with certain access can see this query.*

Provides detailed unposted payroll data by college for specified dates. Prompts for date range. Status column indicates whether it's on the error report or if it's being held up by another journal line with an error.

RFC_PR_NON_MEALS NOTE: *Only users with certain access can see this query.*

Provides detailed payroll data for non-overnight meals for prompted department during prompted accounting period (month and year).

RFC_P_CARD_DATA

Provides detailed P card transaction data including status (unfinished, submitted, processed), default date, payment chartstring, journal ID, card number, cardholder, etc. It prompts for department and statement dates. This can be used instead of P card submission reports, activity reports, print screens, etc.

RFC_REVBORG

Provides summary information on all budgeted revenue projects by department. It shows REVEST Budget, Recognized Amounts, and calculates the difference between the two (Bud Minus Recog). When the last column has a negative amount, it means money needs to be added to your ORG budget (BSR account) for the current fiscal year's revenues. A positive balance means you have budgeted more than you have collected to date; therefore, your BSR budget is over-estimated for the time being.

RFC_SR_HOME (Budget Prep folder)

Salary roll history data by home department. You must adjust the criteria for the year you need. **NOTE: Only users with certain access can see this query.**

RFC_SR_PAY (Budget Prep folder)

Salary roll history data by pay department. You must adjust the criteria for the year you need. **NOTE: Only users with certain access can see this query.**

RFC_STMT_OF_CHANGE

Returns details as shown on the DWH Statement of Change report for a single project. All Assets, Liabilities, Receivables, Cash, and Expense codes are shown here. The total will always equal zero. Add up the amounts in the cash lines (1130) to find the cash balance on the project.

RFC_VISA_DEFAULTS_CBSHS

RFC_VISA_DEFAULTS_COE

Provides detailed data on 7211 charges for current fiscal year by college. A separate report is run monthly by the CBSHS & CoE Budget & HR Svcs Office to make sure all defaults have been corrected to good account codes and chart strings for all departments.

RFC_VOUCHER_W_COMMENT

Will return information on vouchers including the more detailed Comments field according to the parameters established on the criteria tab.

QUERY NOTES & HELPFUL HINTS:

MOST IMPORTANT: Please use Regina's queries as often as you wish. Change the criteria as much as you'd like each time you use one, but **DO NOT save them when you are finished.** If you want to save your criteria, do a "SAVE AS" and rename the query as your own.

The percent sign (%) can be used as a wild card in the criteria. You would do this when setting your operator to "like".

* For example, if you wanted to pull detail expenditures for only WAGES categories on a project, you could set the Acct_Code like 515%. The way you would potentially get data on 5150, 5151, 5152, & 5157. If you wanted to see Grad Assistants too, you would change the criteria to Acct_Code like 51%. This would enable you to get the 5100 codes as well as the others listed previously.

* Another example would be with the RFC_JOURNALS query. It prompts for a journal ID like something on a date after the date you enter. If you wanted to see P-Card journals entered after a certain date, you could enter CHG% for the journal ID. If you wanted to see all journals with a specific department in the number you could enter %0735%.

Make sure you use the correct operator on the criteria panel for what you are trying to find. You may want to use "equals" when your criteria is numerical or "like" when your criteria is alphabetical or "in list" when you need to find data for more than one project or department, or "between" when searching for data during certain accounting periods (months), etc. There are several other operators. Check them all out.

If you run a query that requires you to change the criteria and you don't get the results you thought you'd get, go back to the criteria panel and check the Business Unit and the Budget Period or Fiscal Year and make sure they are set correctly for your particular needs.

REVENUES

Understanding revenues at CU can be quite confusing if you don't know how they work. Budgeting for revenues involves setting up REVEST, ORG, and APPROP budgets as funds are brought into your area either from internal or external sources.

Revenue Terms Defined

REVEST	Estimated revenue budget (or actual if budgeting from a zero base, not using estimates)
Fund Balance	Carryover from previous years budgeted in subclass 4xx if spending in current year or 5xx if saving for use in future years
Performance Credit	E&G term for carryover or the amount of Fund Balance returned to an account at the Administration's discretion

Revenue Budgeting

ORG	Amount budgeted should always equal the sum of the REVEST budgets for the project. This is the budget node where expenditures are posted. Ex. 14-101(INSTR)-xxxx-0705-130-1400123
REVEST	This budget could be real or estimated. This is the budget node where you recognize and deposit your revenues and is different for internal and external revenues. Examples - External (via check): 14-000(NONEX)-xxxx-0705-130-1400123 or Internal (via IDO journal): 14-101(INSTR)-4842-0705-130-1400123
APPROP	This is the big umbrella where your accounts "live" (i.e., HEHD or PSAG) Ex. 14-HEHD-ALL-EGAPP-ALLEXP

How do I know if my budgets are up-to-date?

- Revenue budgets are updated by the College Business Office once every month or so. This means your ORG (BSR) budgets may not include revenues recognized (invoiced or deposited) since the last update if you've exceeded your estimated revenue figure.
- To determine if your project is up-to-date, you would run a query (RFC_REVBVORG) and find your project. This query shows three things:
 - 1. REVEST Budget (equals total ORG budgets minus BUDBAL category),
 - 2. Recognized Amt (total of posted web invoices, bursar deposits, and IDO journals for current fiscal year), and
 - 3. Bud Minus Recog (budgeted total minus recognized total)
- If you see a negative (-) amount in the Bud Minus Recog column, money needs to be added to your budgets and your current BSR balance is low by that amount.
- If you see a positive (+) amount in the Bud Minus Recog column, (a) the total Recognized has not reached the estimated budget yet, (b) bad debts have been written off, or (c) invoices have been deleted and your current BSR balance is too high by that amount.
- If you see a zero (0) in the Bud Minus Recog column, your account is up-to-date and all budgets are in balance and your BSR balance is accurate.

Cash Balance at a Glance

You can get your actual cash balance for a project by using reports on the Data Warehouse: Statement of Change or Trial Balance.

Trial Balance Report

- Cash balance is calculated by adding Fund Balance + Revenues - Expenses (negative # is positive cash, positive # is deficit balance)
- If Liabilities and Balance columns are zero, the Asset amount is your cash balance (positive # is positive cash, negative # is deficit balance)
- Can see multiple projects at the same time.

Statement of Change Report

- Shows more details for deposit and expenditure codes with fund balance and actual cash balance at bottom of report.
- No calculations required to determine balance but can only see one project at a time.

Chart of Account Codes used for E&G Revenues

FUND

14 - CU - Self-generated - E&G

CLASS

EGAPP - 130 - E&G and Dept Revenues (fund 14 only)

E&GFB - 430 - FB CFWD: SC App E&G & Dept Rev (carryover)

REVENUE ACCOUNTS (See Chart of Accounts for complete listing)

https://coa.app.clemson.edu/Acct_Menu.php

OTHREV

4714 - Rental Fees

4726 - Workshops

4727 - Conferences

4730 - Publications

4750 - Miscellaneous Sales

4751 - Miscellaneous Reimbursements (Use when invoicing a vendor to repay something CU paid on their behalf - like an expenditure reduction.)

4752 - Miscellaneous

4772 - Registration Fees

4773 - Educational Program Fees

RECOV

4842 - Internal Serv & Sup Reimb (This code is always used on IDO's with expenditure program codes for revenues collected from other CU departments.)

4845 - External Sal & Ben Reimb

4846 - External Serv & Sup Reimb

SALES/USE TAX & EXEMPTIONS

Sales tax is paid on all invoices for which the vendor charges it (unless the purchase is exempt from tax). Use tax is accrued only when out-of-state vendors do not charge sales tax on a taxable purchase. Sales/use tax rules and exclusions can be found on the Procurement Services web site at

<https://www.clemson.edu/procurement/faculty-staff/taxes.html>

STATEMENT OF CHANGE

The Statement of Change (SOC) report provides valuable information to track the cash balance of revenue and gift accounts. It shows the receipts for the current year, expenses by detail account code, carryover from the previous year (Fund Balance), and the current cash balance for the project. SOC reports can be found on the Data Warehouse (DWH) in the Daily Reports folder.

There are generally three types of SOC reports: (1) CU projects, (2) CUF projects, and (3) CURF projects.

SOC Sections Explained:

Revenue & Transfer In

This section contains data on cash deposits, interest received (if applicable), transfers in from other projects, and deposits from CUF or CURF to cover expenditures in a companion CU project (fund 23 with 270 or 276 subclass).

Expenses & Transfer Out

This section contains data on expenditures and transfers to other projects by detailed account code. For CUF & CURF, account code 7512 indicates the amount transferred to CU to cover expenditures on a companion CU project.

Fund Balance

This section provides the total of the unspent balance from the previous fiscal year; i.e. carryover.

Cash Balance

The balance at the bottom represents the cash balance. This is accurate for all transactions posted as of the previous day. If any items are on the error reports, they are not included on this report or in the balance.

** NOTE: It is not recommended to use these reports for funds 10, 11, 15, 17, 18, or 20.

TRAVEL DATA COLLECTION FORMS/TRAVEL LOGS

Supervisory approval is required before travel or other reimbursements can be processed for any employee. If you have Directors, Department Chairs, VP's, etc. in your area for whom you process reimbursements or travel, it may be necessary to obtain supervisory approval from areas outside your immediate department (i.e., our Dean's reimbursements have to be approved by the Provost prior to processing them in the system).

The best way to obtain this approval for travel will be to prepare the Data Collection forms available on the Procurement Svcs web site. These are excel forms for In-state, Out-of-state, and International travel containing signature lines for both the traveler and the supervisor. When used correctly, these forms do a lot of calculations for you and put the totals in a summary section including the account codes you'll need when processing the travel in the system.

All Travel Forms & Policies can be found here:

<http://www.clemson.edu/procurement/travel/index.html> (Procurement)

TRAVEL - LATE REIMBURSEMENTS

Travel reimbursement requests are late when (A) they are 30 days past end of quarter or semester for qualifying mileage only), or (B) when they are submitted in the next fiscal year after the travel was taken. Late reimbursements should be handled in the following manner:

- (1) Send signed COPIES of the UNSUBMITTED travel voucher and back-up to the College Business Office for approval. (Signatures -- traveler AND Dept Head/Director and/or PI if on a grant.)
- (2) After the College Business Officer reviews and approves the request, the department will be notified whether it's approved or denied.
- (3) If approved, the voucher can be submitted to PeopleSoft for processing and the additional approval should be attached for audit purposes. If denied, the employee will need to be notified.

Please DO NOT send ORIGINALS for approval. We don't want to take a chance on losing them in the mail or in our offices.

College Travel Policy:

CBSHS:

<https://www.clemson.edu/cbshs/about/support-services/business-office/policy-procedures.html>

CoE:

<https://www.clemson.edu/education/about/intranet/>

TRIAL BALANCE REPORT

The Trial Balance Report provides valuable information to track the cash balance of revenue and gift projects. It has five columns of data for each project: Assets, Liabilities, Fund Balance, Revenues, Expenditures, and Balance. As with any "revenue" report, positive Fund Balance and Revenues are indicated by negative amounts. Don't let this confuse you.

Trial Balance reports for CU, CUF, & CURF can be found on the Data Warehouse (DWH) in the Daily Reports folder.

Trial Balance Sections Explained:

Assets	Resources owned or that are owed to us. Could be equal to cash balance if both the Liabilities and Balance columns contain zeros.
Liabilities	Amounts owed to others (vouchers/journals entered but not posted)
Fund Balance	Cash balance carried forward from the previous fiscal year.
Revenues	Funds deposited and/or transferred in from another project.
Expenses	Funds expended and/or transferred out to another project.
Balance	The figure in this column is merely a mathematical calculation of Assets plus Liabilities plus Revenues minus Expenses. It is a prediction or indication of what this year's ending fund balance would be if the fiscal year closed today.

Cash balance can be calculated by adding Fund Balance + Revenues - Expenses. If the Liabilities and Balance columns have zeros in them, then the Asset column shows the current cash balance.

** NOTE: This report is useful only if a project is used by a single department and a single user within that department. It is not recommended for funds 10, 11, 15, 17, or 20.

USE TAX ACCRUAL

When a voucher needing use tax is paid without it or P-Card is processed without accruing use tax or maybe a P-Card charge defaults and needs to have use tax accrued to pay out correctly, the procedure for doing this is below.

Enter a JEC journal for P-Card or a VCE journal for a voucher. Charge the correct tax to the chartstring for the items that were purchased. Accrue the tax to the CU tax accrual chartstring. Enter corresponding cash lines for both.

Line 1:	7218-23-0705-101-275-2300730	7.00	CH60808095 (charge 7% use tax to exp chartstring)
Line 2:	1130-23-0705-101-275-2300730	-7.00	CH60808095 (cash line)
Line 3:	2403-15-5599-000-130-1500000	-7.00	CH60808095 (accrue 7% use tax to the accrual acct)
Line 4:	1130-15-5599-000-130-1500000	7.00	CH60808095 (cash line)

VOUCHER APPROVAL for DEAN DIRECT REPORTS

Up-line approvals for the Dean's direct reports will now be handled via e-mail, saving both time and effort and reimbursing the employee more quickly. The College Business Officer is authorized to sign on the Dean's behalf for reimbursement to his direct reports.

1. Prepare the voucher in PeopleSoft and save it.
2. Go to the Voucher Attribute panel and change Pre-Approved to Specify at this Level and resave.
3. E-mail the College Business Officer per the instructions below.
4. Approval will be returned via e-mail and the voucher will be approved in PeopleSoft for payment.
5. Print e-mail approval and attach with reimbursement voucher for your auditable files.

E-mail subject: Padilla CUFPP or EEMPLY Lxxxxxx (Padilla EEMPLY L0151160)

Body of e-mail: Copy the top portion of the voucher in PS like shown below

(From the print voucher screen: highlight, copy, & paste **OR** Alt-PrtScr and paste)

**** NOTE **:** You don't have to type anything else in the body of the e-mail.

Attachment: Actual voucher signed by employee with all back-up documentation

AP Business Unit	EMPLY	Prepared By:	KNC -
Voucher ID #	L0151160	Prepared Date:	6/20/2011
Invoice #	0705 MP 06/10/2011	Purchase Order#	
Invoice Date	6/10/2011	Exemption #	
Voucher Total	\$22.25	Contract #	
Sales Tax	\$0.00	Scheduled Pay Date	6/20/2011
Use Tax	\$0.00	Payment Due Date	6/10/2011
Freight	\$0.00	Payment Code	ID
Vendor #	037435	Payment Method	ACH
Vendor Information	Padilla,Michael James	Payment Message	
	Dept# 0702		
	Clemson SC		

VOUCHER ENTRY in PEOPLESOFT (Employee Reimbursements & CUF)

- Comments Field on Invoice Information panel - This field is for additional justification/explanation about the voucher and what you're paying. This field is used by the auditors when they review the payment vouchers to understand the story behind what's being paid for.
 - Travel Reimbursements (overnight trips) - Comments field must include detailed data about the trip (depart/return dates/times, destination, breakdown of costs, detailed explanation of OTHER expenses).
 - Travel Reimbursements (mileage only) - Comments field must include inclusive dates, description of job(s) performed, and destination of trip(s) to determine coding for in-state or out-of-state.
 - Registration payments/reimbursements - Always include information about the conference/workshop including dates and location when paying registrations. These can only be reimbursed to individuals after then event has occurred (as with any other travel expense).
- Short Description Field in Invoice Lines section of Invoice Information panel - This field is pulled on the RFC_Detail_Expenditure query but the vendor name is not. If you will type the vendor name and a short description of the expense in this field, you'll know who you paid when you run the query later on. For example, if you pay Bi-Lo for 4-H Supplies, type "Bi-Lo/4-H Supplies" in this field. If reimbursing an employee for a phone they picked up for the office, type "Emply Name/phone for ofc" in this field.