

CAES Financial Standards

I. Approvals

- a. Approval queues should be checked at least daily. The best practice is to check multiple times per day.
- b. Approvers should assign a temporary alternate approver before leaving for extended periods of time (2 days or more); CBO or Supervisor can request an alternate approver for unexpected leave

II. Travel & Expense Reports

- a. Travel and expense reimbursements should be submitted within 5 business days of return from travel or incurred expense.
- b. Reimbursements >60 days will be processed via Payroll and taxable on W-2 for employees.
 - i. Business Services will review and send reports quarterly for taxable travel to be covered by the department or unit
- c. "Note" section completed with the business purpose of travel or purchase
- d. Description should begin with unit (i.e.: CSS, ADS, AESL, NED, etc.), colon, and appropriate and accurate description (ex. CSS: Mileage to Conference Jul19 or ADS: Food supplies for presentation)

III. Payment Requests / AP Journal Vouchers

- a. Payment requests submitted within 2 business days of receipt of invoice; payment should be fully processed within 5 days
- b. "Notes/Comments" section completed with the business purpose of purchase. If on a Sponsored Project, include justification of how it relates
- c. Description should begin with initiating unit, colon, and appropriate and accurate description (e.g. CSS: Afternoon Snacks Jul19 or ADS: Chair Repair)
- d. Invoice Details – Line Description should be entered as appears on the invoice for the goods or services being paid for via payment request
- e. AP Journal Vouchers must be completely approved in workflow and budget checked by noon on the last business day of the same accounting month, or central will purge at month-end

IV. GL Journals / Intra-University Payments

- a. Long Description section completed with initiating unit, colon (:), and explanation of action and business purpose.
- b. Descriptions are written to be understood by someone unfamiliar with the transaction.
- c. Include all appropriate attachments, including applicable emails

V. Budget Journals / Transfers

- a. Long Description section completed with initiating unit, colon (:), and explanation of action and business purpose as well as funding source if needed for approval
- b. Alternate Description section can be used for additional information to support the budget journal or transfer
- c. Include all appropriate attachments, including applicable emails (required if using contingency)
- d. Budget Journals/ Transfers must be completely approved in workflow and budget checked by noon on the first business day of the following accounting month, or central will purge at month-end
- e. Un-submitted, unapproved, or pending budget transfers/ journals will be purged monthly by noon on the second business day of the following month
- f. **Note: When funds are given from the College, budget journal should be submitted within 5 business days.** (ex. Quarterly IDC return, commitments from Associate Deans from contingency, etc.)

VI. Purchase Orders

- a. Address “open” purchase orders (PO) at least quarterly
 - i. Exceptions are non-expense account POs and sub-award POs
 - ii. POs in “soft close” status require no action
- b. Do not close PO if the PO has not been invoiced, has unpaid invoices, or when additional invoicing or credit memo activity is anticipated

VII. Payroll Adjustments Impacting Financials

- a. Change in Position Funding
 - i. Comments should be entered for every Position Funding Change describing the action and purpose for audit purposes.
 - ii. Position funding should be entered prior to the start date with the effective date aligning with the beginning of the pay period for employee type
 - 1. Beginning of the month for monthly employees
 - 2. Sunday of the first week of biweekly pay period
- b. Terminations
 - i. Terminations for all position types should be submitted prior to the employee’s last day. Best practice is submission within 2 business days of receiving a letter of resignation.
 - ii. When a position is terminated, Business Services will process a Change Position Funding to place the position on the College’s holding account at the beginning of the following month until the position is refilled and the department reassigns funding per approved funding split on Request to Fill.
- c. Payroll Support Combocodes
 - i. CAES has three payroll support combocodes that can be utilized on a temporary basis when there is a gap in funding for a filled position. Use the most appropriate combocode below based on the anticipated funding for the position. This is in support of State Reporting requirements.
 - 1. 18171009981001 – all restricted Instruction fund groups, including F:20000 & 20400
 - 2. 18175100011004 – all restricted Research fund groups, including F: 20300 & 21300
 - 3. 1873000011005 – all restricted Extension fund groups, including F: 21310

VIII. Balancing

- a. All personal services account codes must be balanced monthly within the chart string
- b. Business Services will process budget transfers bi-weekly for state funds for line-item positions and leave payouts
 - i. These should be approved within 24 hours of submission
- c. Quarterly Amendment Review – follows UGA guidelines, Business Services will notify of any early deadlines

IX. Reporting

- a. **Department/Unit Responsibility**
 - i. Department/unit faculty and leadership should receive a monthly report providing an update on all accounts the employee is responsible for.
 - ii. Personal Services account codes for line-item positions paid by the College should not be included in these reports
- b. **Business Services Responsibility**
 - i. For specific reporting needs, please contact Business Services directly for assistance
 - ii. The following table represents the reporting schedule from Business Services to departments/units for awareness and action as appropriate:

Frequency	Bi-Weekly	Monthly	Quarterly
Report Type	<ul style="list-style-type: none"> Budget Transfers Invalid Funding Estimated payroll TL Approvers Review TL Compliance Employees on Holding Account & Suspense Leave Batch Approved 	<ul style="list-style-type: none"> Overdraft reports Employees with no paycheck in the last 90 days Missing/Incorrect OUs Start-Up Funds Review GTRIP Funds Available Study Away State Funds Available Grants update 	<ul style="list-style-type: none"> Outstanding POs Comp Time Balance Review Taxable Travel & Comp Time Payouts

X. Accounting Standardizations

- a. When CAES Dean or Associate Deans agree to cover an expense, the funds should be transferred to the appropriate department/unit chartstring for payment.
 - i. The Business Manager should reach out to caesbest@uga.edu to confirm the appropriate chartstring to pull funds from.
- b. Use of Foundation Accounts in UGA Financials should include the appropriate department ID for the expense
- c. Chartfield 1 will be used to track specific expenses for CAES
 - i. Start up through year five – 17STARTUP
 1. Use CF1 with the faculty member’s specific department ID to retrieve funds via budget transfer and for all expenditures using these funds
 - ii. Payroll expenses – CF1 should be included in the combo code for funding assigned to the employee categories below
 1. Post Docs – 17PSTDOC
 2. Permanent part-time positions – 17PRMNTPT
 3. Retire/rehires – 17RETREH
 4. Summer Pay Covered by College - 17CSMRPAY
 - iii. The following CAES Signature Events’ CF1s should be used for expenses that occur throughout the year:
 1. Ag Forecast – 17AGFORE
 2. Ag Dawg Kickoff – 17KICKOFF
 3. D.W. Brooks – 17DWBROOK
 4. Flavor of Georgia – 17FLAVOR
 5. Georgia National Fair – 17GANATFAI
 6. Sunbelt Expo – 17SUNBELT
- d. Operating Unit Requirement for all funds beginning with “1” for reporting requirements from OPB, Board of Regents, State, and UGA
 - i. For 11300, 11500, 15300, and 14300:
 1. RCS (Athens), RGS (Griffin), RCP (Tifton)
 - ii. For all remaining funds beginning with “1”:
 1. ATH (Athens), GRI (Griffin), TIF (Tifton), or associated operating unit with the county the funds are being allocated or spent against
- e. Maintenance & Operating (M&O) – Program Codes 17XXX
 - i. Use program codes beginning with 17- for all expenses related to Maintenance and Operating
 - ii. 17XXX PLANT OPERATIONS & MAINTENANCE
 1. This function shall include all expenditures of funds for the operation, maintenance, and procurement of assets of physical plant, in all cases net of the amount charged to auxiliary enterprises, hospitals, and independent operations. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities, including utilities, fire protection, property insurance, and similar items.

2. The sub-function codes are as follows:

Code	Description
17100	Physical Plant Administration This sub-function includes expenses for administrative activities that directly support physical plant operations.
17200	Building Maintenance This sub-function includes expenses for activities related to routine repair and maintenance of buildings.
17210	Federal Costing – (R1’s Only)
17300	Custodial Services This sub-function includes expenses related to custodial services in buildings.
17400	Utilities This sub-function includes expenses related to heating, cooling, light and power, gas, water, and any other utilities.
17500	Landscape and Grounds Maintenance This sub-function includes expenses related to the operation and maintenance of landscape and grounds.
17600	Plant Funds This sub-function shall include expenditures in the context of Plant Funds as indicated below:
	Land
17610	This sub-function shall include those funds expended to purchase land, including incidental costs such as appraisal fees, title fees, legal fees, surveys, razing dilapidated structures, etc.
	Buildings
17620	This sub-function shall include those funds expended to purchase buildings, or to provide major additions and renovations.
	Improvements – Non-Buildings
17630	This sub-function shall include those funds expended for various land improvements and for other campus installations not properly classified as buildings. Examples would be landscaping, walkways, roadways, parking lots, markers, utility installations, etc.
	Library Collections
17640	This sub-function shall include those funds expended to purchase books, periodicals, microfilm, micro cards, catalog cards, and other material making up the collection of resource material maintained in a library.
	Equipment
17650	This sub-function shall include expenditures for items of material value and of long enough life to be classified as equipment. See the definition of equipment in Section 2.9.4 on page 130.
	Construction Work in Progress
17660	This sub-function shall include expenditures for construction projects that will become a capitalizable asset(s) when completed.
	Expenditures - Non-Capitalized
17670	This sub-function shall include those expenditures that have been funded in the context of Plant Funds, but do not meet the definition of “capital expenditures.”
	Authority Lease Rentals
17680	This sub-function shall include funds expended in payment of Authority Lease Rentals.
	Safety and Security
17800	This sub-function shall include funds expended in payment of safety and security expenditures.