

CAES Financial Standards

- I. Approvals**
 - a. Approval queues should be checked at least daily. Best practice is to check multiple times per day.
 - b. Approvers should setup/assign a temporary alternate approver before leaving for extended periods of time (2 days or more); CBO or Supervisor can request alternate approver for unexpected leave
- II. Travel & Expense Reports**
 - a. Travel and expense reimbursements 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 employee. [Request a Taxable Travel Reimbursement](#)
 - c. "Note" section completed with business purpose of travel or purchase AND identify funding source for the approver
 - d. Description should begin with unit (ie: CSS, ADS, AESL, NED, etc.), colon and then 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 business purpose of purchase. If on Project include justification of how it relates to the Project
 - 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 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 understandable to someone who is not familiar 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
- VI. Purchase Orders**
 - a. Address "open" purchase orders (PO) monthly
 - 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. Best practice is to add position funding at the creation of the position, prior to any hiring action
 - i. Position Funding effective dates should align with the pay period for employee type
- b. Terminations
 - i. Terminations should be submitted prior to employee’s last day. Best practice is submission within 2 business days of receiving letter of resignation.
 - ii. When a line-item position with hard funding (Funds 10000, 10500, 11300, 11310, 11500, 11510) is terminated, ABO will process a Change Position Funding to place the position on the College’s holding account until the position is refilled and the department reassigns funding per approved funding split on Request to Fill.

VIII. Balancing

- a. All personal services account codes must be balanced monthly within the chart string
- b. ABO will process budget transfers 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, ABO will notify of any early deadlines

IX. Reporting

- a. For specific reporting needs, please contact ABO directly for assistance
- b. The following table represents the reporting schedule from ABO to departments/units for awareness and action as appropriate:

Frequency	Weekly	Bi-Weekly	Monthly	Quarterly
Report Type	<ul style="list-style-type: none"> • Budget Transfers • Invalid Funding • Employees on suspense • Employees on College Holding account 	<ul style="list-style-type: none"> • TL Approvers Review • TL Compliance • Employees on Holding Account • Employees with no reported time • Missed punches • Unpaid absences 	<ul style="list-style-type: none"> • Overdraft report for DSS and Various funds • Personal Services overdrafts • Outstanding POs • Employees with no paycheck in last 90 days • Missing/Incorrect OUs • Start-Up Funds Review • Grants ending within 90 days • Grants ending in 6 months with high remaining balances 	<ul style="list-style-type: none"> • Quarterly Amendment Review

X. Accounting Standardizations

- a. Chartfield 1 will be used to track specific expenses for CAES
 - i. Start up through year five – 17STARTUP
 - 1. Use CF1 with 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
 - iii. The following college-wide event CF1s should be used for expenses that occur throughout the year
 - 1. Ag Forecast – 17AGFORE
 - 2. D.W. Brooks – 17DWBROOK
 - 3. Flavor of Georgia – 17FLAVOR

4. Georgia National Fair – 17GANATFAI
5. Sunbelt Expo – 17SUNBELT
- b. 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
- c. Maintenance & Operating (M&O) – Program Codes 17XXX
 - i. Please 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.

Code	Description
	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.