Accounting Technician and Administrative Support
Accounting Technician and Administrative Support

The purpose of this manual is to provide general guidance to Lory Student Center (LSC) Accounting and Administrative Support professionals.

University financial guides, manuals, rules, and procedures can be found on the Department of Business and Financial Services (BFS). You can find this website by accessing the University’s main webpage, http://www.colostate.edu/, then narrowing your search by the letter “B” to find Business and Financial Services or by using the following link: http://busfin.colostate.edu/ BFS consists of the following offices; more information regarding these offices can be found on the BFS website as listed above:

- **Accounts Payable** - The Accounts Payable department of Colorado State University acts as an administrative unit to disburse organizational funds in a timely and justifiable manner in compliance with State rules and regulations and University policies and procedures. This enables the University to meet its goals of education, research, and community service through efficiency, quality, and integrity displayed before our University clients, our vendors, our fellow employees, and ourselves.
- **Accounts Receivable**
- **Banking Services**
- **Campus Services** - Your Campus Service Providers will be able to assist you with any questions you might have regarding processes and procedures at the University and will provide guidance in resolving concerns or issues that arise.
- **Cashier’s Office**
- **Cost Accounting**
- **Financial Reporting and Analysis**
- **Financial System Services**
- **Kuali Financial Systems, KFS, Operations**
- **Property Management** - Property Management records and tracks capital assets, calculates depreciation, and issues reports to management and sponsors. They also manage the physical inventory of capital and sponsor-owned assets, which includes meeting with department personnel and scanning all assets. We are the liaison with property auditors and provide guidance to departments, faculty, and staff regarding issues related to property administration and inventory.
- **Special Assets** - Special Assets is the internal collections department for CSU. If you have received an assignment notice from this department, please contact them at 970-491-7058 or contact your individual Collections Representative.
- **Tax Services**
- **Travel Services**

A link to the Universities Financial Guides and Manuals also can be found on the BFS website listed above, the guides and manuals that can be found there are listed below:

The Financial Policy and Procedure Instructions (FPI) Manual is available online through the BFS website. This manual gives staff specific guidelines and can be accessed by topic:

**CSU Financial Procedure Instructions (FPIs)**

**ACCOUNTING**

- Accounts
- Object and Sub Object Codes
- Funds and Sub-funds
- Administration of Agency Funds
- Journal Entry Corrections
- Kuali Financial Overview
- Kuali Financial System Related Systems
- Administrative System Online Access
- Distribution of Interest Earnings
- Financial Statements
- External Audit
- Student Short Term Loan Fund

**EXPENDITURES AND REVENUES**

- Authorized Business Function
- Educational Business Activities
- Department of Self-Funded Activities
- Sales Tax, Lodging Tax, and UBIT
- Payments to Students
- Moving Expenses
• Federal Un-reimbursable Costs
• Contract Grants Revenue
• Direct and Indirect Costs
• Research, Survey, and Other Related Incentives
• Special Course Fees Technology Fees
• Continuing Education Disbursement Fund
• Inventory of Consumables and Merchandise
• Facilities Rentals
• Personal Use of Telephones
• Classification of Revenue as Gifts or Sponsored Agreements
• Accounts Receivable

CONTRACTS
• Revenue Contracts Research or Service
• Revenue Contracts Use of Purchase Orders
• International Agreements Export Control
• Scope of Work
• Use of University Marks

CAPITAL CONSTRUCTION AND PROPERTY, PLANT & EQUIPMENT
• Capitalization Thresholds
• Equipment Loan Return and Renew
• Acquisition
• Physical Capital Equipment Inventory
• Trade-in, Retirement, Cannibalization, and Surplus
• Non-Capital Assets
• Work in Process & Equipment Fabrication
• Classification of external lease agreements, rent, and use charges
• CSURF Lease Program
• LT Debt

TRAVEL
• Travel
• Cash and Credit
• Receipt and Deposit of Cash and Checks
• Petty Cash and Change Funds
• Credit Card Merchant Accounts
• Incoming Electronic Payments
• Wire Transfers
• PCI Compliance Program
• FPI 6-7 ACH Enrollment has been retracted.
• Special Operations Imprest Account

CSU Financial Rules (Revised 5/1/2013)

University Financial Systems and System Access

Campus Administrative Portal (CAP) is the gateway to accessing the University’s financial and human resources systems and applications. CAP can be accessed through the University’s main webpage, http://www.colostate.edu/, then narrowing your search by the letter “C” to find Campus Administrative Portal (CAP) or using the following link: https://cap.is.colostate.edu.

Once you are logged into CAP, you will have options available to you based on your access. The University’s financial system of record is Kuali Financial Systems (KFS). A summary of the KFS account structure for the LSC is as follows:

The LSC is an Auxiliary, AUX, within the Division of Student Affairs. The LSC consists of the following Organization Codes in KFS, organization codes have a maximum of 4 digits:
8030  Dining Services
8033  Lory Student Center
8035  Bookstore

The LSC also governs the following:
8036  Student Orgs
8040  Student Leadership, Involvement, and Community Engagement (SLiCE)

Within these KFS organization codes, there are individual accounts. KFS account numbers consist of 7 digits. AUX accounts within the LSC generally begin with 26XXXXX. Student Organization accounts begin with 23XXXXX.
Object Codes in KFS are used for reporting the individual income/expense transactions within each account. Object Codes are 4 digits in length. Descriptions of how to report your income/expense properly within KFS object codes can be found on the BFS website, using LINKS, KFS Information, and then KFS Object Codes & Descriptions – Full Listing under Guides and Documentation.

Balances in KFS are shown as positive if the balance is showing a normal balance within the object code. A short description of object codes, including whether their normal balance is Debit or Credit, is below:

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1XXX</td>
<td>Assets</td>
<td>Debit</td>
</tr>
<tr>
<td>2XXX</td>
<td>Liabilities</td>
<td>Credit</td>
</tr>
<tr>
<td>3XXX</td>
<td>Fund Balance</td>
<td>Credit</td>
</tr>
<tr>
<td>4XXX</td>
<td>Revenue</td>
<td>Credit</td>
</tr>
<tr>
<td>5XXX</td>
<td>Personnel Expense</td>
<td>Debit</td>
</tr>
<tr>
<td>6XXX</td>
<td>Travel/General/Supplies/Services</td>
<td>Debit</td>
</tr>
<tr>
<td>7XXX</td>
<td>Cost of Sales/Freight/Utilities</td>
<td>Debit</td>
</tr>
<tr>
<td>8XXX</td>
<td>Capital Equipment</td>
<td>Debit</td>
</tr>
<tr>
<td>9XXX</td>
<td>Support/Transfers/Bond Payments</td>
<td>Depends on individual object code</td>
</tr>
</tbody>
</table>

Some of the more frequently used KFS documents are as follows; see Appendix 1 for more details regarding these documents:
- Adjustment/Accrual Voucher (AV)
- Cash Receipt (CR)
- Disbursement Voucher (DV)
- Distribution of Income and Expense (DI)
- Internal Billing (IB)
- Internal Order (IO)
- General Error Correction (GEC)
- Transfer of funds (TF)
- Work Order Authorization (WOA)
- Requisition (REQ)

The DI, GEC, and TF documents in KFS use a TO/FROM format instead of using DEBITS and CREDITS to generate an entry. This format requires your entry to use “TO” when you are increasing the normal balance and “FROM” when the normal balance is being decreased. To verify that your debits and credits are correct, the document can be saved and you can show your General Ledger Pending Entries in the document. This section converts your TO/FROM entry to DEBITS and CREDITS.

KFS routes documents for approvals within the system. Once a document is submitted, the document appears in the action list of the lowest level of approval needed. Once this level of approval is complete, the document appears in the next level of approval until the document becomes final. To view the approval route for a KFS document, open the document and find the section labeled “Route Log,” (see below). Click on the show button and then continue to drill down into the “Actions Taken,” Pending Action Requests,” and “Future Action Requests” for additional approval information. For additional details regarding Fiscal Roles, see Appendix 2.

The hierarchy of fiscal roles within KFS is as follows:
- Fiscal Staff
- Fiscal Officers
- Account Managers
- Account Supervisors

Financial reports can be found using Vista Plus. Some more widely used Vista Plus reports include:
- KFSX_Account_Balance_94, which show an Income Statement at the Organization level

Access to Kuali and Vista Plus can be obtained via the BFS website by accessing the Forms option within Documents and Tools:
Oracle is currently the University’s system for payroll and human resources. From CAP, you can access Oracle using the Human Resources application option. Once in Oracle, your options will depend on your job responsibilities. At a minimum, you will be able to access CSU Employee Self Service. This option is for viewing your personal information, employee information, direct deposit information, pay advices, W-4 tax form, year-end W-2 statement, and CSU benefits information.

The site for Procurement Services can be accessed through the University’s main webpage, http://www.colostate.edu/, then narrowing your search by the letter “P” to find Procurement Services or by accessing the following link: http://www.purchasing.colostate.edu/.

Procurement Services assists departments in obtaining the best value for every dollar while complying with applicable rules.

Procurement Services manages general procurement and strategic sourcing, Kuali Shop Catalogs, Procurement Card (PCARD), and the University’s Small Business Program.

This site contains policies, procedures, rules, and guidelines for purchasing goods and services at CSU. Some general information regarding procurement at CSU is as follows:

Procurement Services’ responsibility for University expenditures are governed by the Colorado State University Procurement Rules. While each purchase is initiated by a requisition in the financial system, the course it follows will vary depending upon the anticipated cost, complexity, or legalities of the buy. Early involvement of Procurement Services is highly recommended to better guide you through the process. Below is a quick glance of Procurement Services’ dollar thresholds.

CSU employees are not authorized to sign contracts on behalf of the University unless this authorization is delegated to them. Advance deposits are not permitted by the University; contact procurement when deposits of any amount are requested by a vendor. The University requires vendors to provide proof of insurance before executing contracts (Gayle Adams?). See Delegated Contract Signature Authority, available on the Contracting Services site, for details regarding contracts.

The Procurement Card (PCARD) is used by authorized University employees to make small dollar purchases, generally $3,000 or less, from approved merchants. The authorized Cardholder purchases on behalf of Colorado State University, with tax-exempt status, and transactions are paid directly by the University to the issuing bank.

PCARD is used for the purchase of both goods and services when the use of an Automatic Purchase Order (APO) or Disbursement Voucher (DV) is not viable. Employee use of the Procurement Card is governed by the Procurement Card Program Handbook. See Appendix 3 for the PCARD program handbook.

PCARD transactions are fed into KFS with a default account and object code that is chosen when the card application is completed. KFS sends an email notification of each transaction to the cardholder as well as the designated re-allocator.

The re-allocator is responsible for accepting receipts and maintaining all documentation that relates to the transaction. The re-allocator works with the cardholder and the approving official to determine if a transaction complies with the PCARD program rules and procedures when an issue arises. Re-allocators also are responsible for reallocating transactions to the correct account and object code. Re-allocators use KFS to allocate the transaction to the correct account and object code. See the “Re-Allocator Roles and Responsibilities” section of the Procurement Card Program Handbook for details regarding re-allocator responsibilities.

Travel charged to the University, regardless of the funding source, shall be for the benefit of the University and shall be completed using the most economical means available, which will satisfactorily accomplish the University’s business.

A Travel Request Form, Appendix 4, should be used to obtain approval from the appropriate Director and the Executive Director prior to making travel plans and reservations. This form can be found on the LSC Staff Portal within Personnel Forms. The LSC Staff Portal can be accessed from the LSC home page. A pre-trip voucher must be completed and approved by a department higher authority and account approver before travel occurs. Resources, including instructions for completing the pre-trip and post-trip travel vouchers, are available on the Travel Services website at http://busfin.colostate.edu/trv.aspx.
An authorized business function form must be complete for an event or function that is not classified as travel, where food, beverages, or entertainment expenses are incurred for the net primary benefit of the university in connection with one or more of the following: working meetings; training/professional development; guest/student hospitality; employee/student recruiting; promotion and advancement; recognition events and awards; or educational outreach.

For detailed information regarding this topic can be found in FPI 2-1, Appendix 5. The Authorized Business Function form can be found at http://busfin.colostate.edu/forms/AuthorizedBusinessFunction.pdf.

Checks should be endorsed immediately upon receipt. As soon as a check is tendered to a university employee (i.e. handed across the counter or in the case of mailed in payments when the envelope is opened), the check should be restrictively endorsed “For Deposit Only” as per section 6B of FPI 6-1, Point 2, sub point c. This limits the risk of payments made to the university being mishandled and therefore subject to theft or alteration.

Timely deposit of cash (and check) receipts is required. Once a department has receipts totaling $500.00, a deposit must be made to the University Cashiers Office. Deposit receipts totaling under $500.00 at least once per month.

Departments should not hold cash and checks until a time when it is convenient for them to deliver the receipts to the Cashiers Office. Holding cash at the departmental level not only costs the university in lost interest revenue, but also increases the risk of funds being lost or stolen and can cause checks received to become “stale dated” and dishonored by the bank on which they are drawn.

Please review FPI 6-1, which can be found on the Business and Financial Services website under “Documents and Tools / Revised, Financial Rules and Procedures” for more detailed instructions or call the Banking Services Office or Cashiers Office if you have any questions.

Areas that accept payments via credit cards are required to reconcile these amounts on a monthly basis. When a sale is made on a credit card, the receivable is recorded into your account using object code 6684. Banking Services, a department in BFS, records the cash receipt to the same account and object code. These amounts should clear to a zero balance, except for timing differences. At year end object code 6684 MUST be at a zero balance. If timing differences do not clear this balance at year end, an entry must be made using either a DI or a GEC to record the receivable in the correct object code. See Appendix 6, Kuali Financial System (KFS) Credit Card Clearing (Object Code 6684) for more details.

Areas that accept payments via RamCash are required to reconcile these amounts with the RamCard office on a monthly basis. When a sale is made using RamCash, a receivable is recorded to object code 1439, Credit Card Delay Receivable. This receivable account should accumulate each month until the amount is reconciled with the RamCard office. At this time, the RamCard office will initiate an entry for payment of this receivable. Any amounts not clearing should be investigated immediately and adjusted as needed.

Although KFS is the University’s system of record, departments within the University also utilize other systems based on their needs. For example, KFS does not provide a point of sale option for recording sales transactions so departments must utilize a separate system for these transactions. The data from these other systems must be recorded in KFS and reconciled on a regular basis.