Facilities Management Procedure
Weber State University
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Budget Reconciliation for Facilities Management Accounts

Description:
This procedure supplements the University policies on budget reconciliation and provides members of the Facilities Management Department with a process to follow when reconciling monthly budget(s) and viewing monthly reports.

References/Sources:
PPM 5-3 Receipt and Deposit of Funds
PPM 5-4 Establishment of Accounts and Receipt of Funds
PPM 5-10 Audits
PPM 5-25b Requisition Preparation and Processing
PPM 5-25i Purchasing Cards
Memorandum for Bidding Policy

Definitions:
Account Managers: Facilities Management individuals who manage accounts for their respective area or function.

Documentation of Expenditures: Receipts, invoices, statements etc. which indicate expenditures of funds using University accounts.

Reallocation: To move funds from one account/index to another.

Requisition: A form used to initiate the procurement of supplies and services. Requisitions are not purchase orders and shall not be used or represented as such.

Reconciliation: Accounting term which indicates that a balance has been made on a budget.
**Responsible Parties:**

Facilities Management Director of Business Services and Budget Clerk are responsible for enforcing these procedures.

**Procedure:**

Facilities Management (FM) personnel will adhere to University financial policies when reconciling budgets.

FM account managers will provide copies of documentation of expenditures for all financial transactions, excluding purchasing card receipts, to the appropriate budget clerk on the same date as approval for payment.

The FM Budget Clerk or Project Assistant will reconcile FM accounts each month. The budgets will be reconciled no later than the last business day of the following month. The following items will be reviewed when preparing monthly budget reconciliations:

**A. REPORTS**

After the 5th business day of each month, the FM Budget Clerk or Project Assistant will log into Crystal Reports to generate and print reports for each Banner Org they oversee. The following reports will be utilized when reconciling FM budgets:

**Financial Summary Report**
The Financial Summary report provides a total dollar amount for each Banner Org used by University entities.

**Current Month Transaction Report (CMTR)**
Current Month Transaction Report (CMTR) is the monthly transaction report reflecting the purchase of each item listed in the Financial Summary. This report reflects a breakdown of all activity on the account.

**Telecommunications Report**
The Telecommunications Report reflects the charges made to accounts for telecommunication services.

**Security Report**
The Information Technology Division will update access to University financial reports according to employee status and job position. This report provides information concerning employee access to financial reports.

1. **How to Generate, Print and Review the Financial Summary Report**
   
a. Navigate to [https://crystal.weber.edu](https://crystal.weber.edu) and log in using your WSU username and password.
2. How to Generate, Print and Review the Current Month Transaction Report

a. Navigate to https://crystal.weber.edu and log in using your WSU username and password.
b. On the Crystal Reports home page, click on “Document List”
c. Click on “Public Folders.”
d. Click on “Finance Month End Campus Access.”
e. Right click on the “Current Month Transaction Report” report and select “Schedule.”
f. Select “Parameters” and input the parameters of the desired report (e.g. Banner Org, month, fiscal year).
g. Click “Schedule.” After a few moments, click on the refresh button at the top right of the screen (within Crystal Reports, not the browser), until the “Status” of the report changes to “Success.”
h. Export the document to a PDF then print the report.
i. Look at the accounts that begin with ‘7’ and identify and highlight those transactions that require back up documentation. A list of transactions needing back-up documentation may include:

- I0xxxxxx - Any kind of invoice
- F00xxxxx - Various receipts from key deposits, locker deposits, reimbursements, etc.
- BKxxxxxx - Any purchase from the WSU Bookstore
- J00xxxxx – Various journal entries
- TL000xxx - Items related to the monthly telephone report
- ID00xxxx - Often related to Gas/Oil/Grease/etc. for vehicles

j. Number each highlighted item.
k. Gather documentation of expenses for each numbered item and write the corresponding number on the documentation in the lower right hand corner.
l. Missing documentation will be reported to the Associate Vice President for Facilities and Campus Planning and to the Director of Facilities Business Services on a monthly basis.
3. How to Generate, Print and Review Telecommunications Report

a. Navigate to https://crystal.weber.edu and log in using your WSU username and password.
b. On the Crystal Reports home page, click on “Document List”
c. Click on “Public Folders.”
d. Click on the “Telecommunications” folder.
e. Right click on the “Departmental Usage” report and select “Schedule.”
f. Select “Parameters” and input the parameters of the desired report (e.g. Banner Org, month, fiscal year).
g. Click “Schedule.” After a few moments, click on the refresh button at the top right of the screen (within Crystal Reports, not the browser), until the “Status” of the report changes to “Success.”
h. Export the document to a PDF then print the report.
i. Ensure that the number of active extensions for the account is accurate, and that the extensions are associated with the appropriate index.
j. Check the long-distance calls and look for excessive use. If excessive charges are found, resolve and ensure there is an explanation.
k. Attach all telephone reports to the monthly Current Monthly Transaction Report (CMTR), as the total cost for telephones is found in the CMTR and requires back up documentation.

4. How to Generate and Print Security Report

The Director of Business Services, Budget Clerk or designee will review the report to ensure that the persons who have access to University financial reports are appropriately matched to employment and position status. A newly updated employee list of FM personnel may be requested from Information Systems and Services Department (ISS).

a. Navigate to https://crystal.weber.edu and log in using your WSU username and password.
b. On the Crystal Reports home page, click on “Document List”
c. Click on “Public Folders.”
d. Click on the “Audit Manager” folder.
e. The report must be scheduled to be run. Right click on the “Security” report and select “Schedule.”
f. Select “Parameters” and input the parameters of this report.
g. Click “Schedule.” After a few moments, click on the refresh button at the top right of the screen (within Crystal Reports, not the browser), until the “Status” of the report changes to “Success.”
h. Export the document to a PDF then print the report.
i. Compare the access list against current position and status listing for FM employees obtained from ISS.
j. The Director of Business Services, Budget Clerk or designee will note any changes made in employee positions as it affects the employee’s access, then report the change to the Information Technology Division (801) 626-7889.

k. The Budget clerk will scan the report with any notes and changes in employee status and send it to the FM Systems Analyst, the FM Building Access Manager and FM Customer Service Representative via email.

l. Identification badges from separating employees should be returned to the FM Business Office and reconciled with the employee status report.

B. PURCHASING CARDS (P-CARDS)
P-cards are reconciled separately from the monthly budget. A basic summary of P-card responsibilities is addressed below:

1. The FM Director of Business Services, FM P-card Clerk or their designee will print a cardholder’s statement to reconcile each month.

2. The cardholder will gather all documentation of expenditures for the P-card statement. All P-card receipts are to be turned in to the FM Director of Business Services, FM P-card Clerk or their designee for complete reconciliation of P-card statements within 30 days after the end of the month.

3. Receipts are to be kept for everything purchased and must list the business purpose for the purchase.

4. Purchases for gift cards awards must be recorded on a log and signed by the person who received the gift card. The log will be submitted as part of the documentation of expenditures for P-cards.

5. Documentation of expenditures for P-cards expenses is to be kept on record for four years.

6. The Director of Business Services, FM P-card Clerk or their designee may scan receipt records and provide them on demand. (Scanning P-card receipts must be approved by the Director of the Purchasing Department). If the Director of Business Services, FM P-card Clerk or their designee desires to have one year in paper, all receipts from the previous four years may be scanned. If these records are kept electronically, the reports will be backed up regularly.

7. The Director of Business Services, FM P-card Clerk or their designee will maintain records of reconciled statements.

C. RECEIPTS AND DOCUMENTATION OF EXPENDITURES
Documentation of expenditures for all purchases is required. Documentation of expenditures will be gathered and turned in to the FM Director of Business Services or designee for the final monthly report.

1. FM personnel making purchases will keep all the receipts and invoices for documentation of expenditures.
2. FM individuals making purchases will ensure that receipts are annotated with the purpose of the purchase. The receipts need to have descriptions (i.e. food purchase: name of individual who was hosting and a completed hosting document).
3. Gift cards will have a log with printed names and signatures of the awarded individuals. Gift card receipts will be attached to the log.
4. Documentation of expenditures will be turned into the account manager before the end of each month for shop budget reconciliation.

D. PURCHASES AND TRANSACTIONS OTHER THAN BY P-CARD
FM departments may have expenses which did not utilize P-cards. Common expenses and procurement of documentation of expenditures will be handled in the following manner:

1. Mail Services
Mail Services does not send out receipts. Check records in Banner and Crystal Reports from previous months to identify mailing trends. If the reports show a significant fluctuation from normal mailing expenditures, contact the Mail Center to get a record of expenses. Annotate large mailings on the report received from Mail Services (e.g. holiday mailings, large projects, special fliers etc.).

2. Printing Services
Gather receipts for any printing expenses for Facilities Management. Keep receipts for documentation of expenditures and justification of expenses. Identify the reason for purchase on the receipts.

3. FM Expenses and Work
For FM expenses and work, write to the side of the report the reason the work was done and the nature of the work (new paint, new carpet for carpentry shop etc.). Check for accuracy of the charges to correct accounts. This information may be looked up by work request number.

4. Freight/Drayage
Freight and drayage expenses are processed by Receiving and Distribution. The Director of Business Services, FM Budget Clerk or their designee will contact the Receiving and Distribution Office to obtain receipts. If the reports show a significant fluctuation from normal freight or drayage expenditures, obtain an expenditure report from the Receiving and Distribution manager.

5. Fuel Expenses
Fuel purchases at the campus fuel pumps are not documented with receipts. The Fleet Manager will email or send a copy of the Fuelman Gas Card Statement to the FM Budget Clerk each month. The Budget Clerk will compare these reports with the CMTR purchase amounts per vehicle and ensure the correct Banner Org was used for fuel purchases. A personal identification number is used by individuals who make fuel purchases so that frequency of fueling may be connected with a specific person. Discrepancies will be
rectified with the FM Director of Business Services, FM Fleet Manager, and appropriate account manager.

If the report is not received, the FM Budget Clerk will contact the Fleet Manager. The Fleet Manager should email a copy of the statement between the 15th and the 20th of each month which reflects the previous month of fuel use (e.g. report sent in November will reflect fuel expenses from October).

6. Scrap Metal
Proceeds from scrap metal and other donated materials must be immediately delivered to the Facilities Management Business office (FMBO) for deposit into FM accounts. The proceeds will be reconciled with a Daily Cash Report. Receipts from deposits will be turned into the FM Budget Clerk.

7. Technological Items
The account manager will check that serial numbers for technological items are recorded and a purpose for the purchase is annotated on the receipt. The individual who is receiving the electronic item will acknowledge receipt of the item by signature in a logbook maintained by the Director of Business Services or designee.

8. Daily Cash Reports
The Daily Cash Reports for the month must match the deposit transactions in the Current Month Transaction Report. The Director of Business Services, FM Budget Clerk, or designee will review the copies of the reports found at the front desk and compare them with the figures found in the Current Month Transaction Report. Any discrepancies will be investigated and resolved.

9. Bookstore/University Dining Purchases
The account manager will collect all bookstore and food purchase receipts for their area or shop. When making purchases from the WSU Bookstore or food services, all receipts will be kept and turned into the FM Budget Clerk for the final monthly report.

10. Materiel
In order to verify all materiel is properly accounted for, a report will be automatically generated listing all materiel received for the past month. The materiel listed in the report will be cross-referenced and verified against Purchasing Card (P-card) receipts and Purchase Order (PO) invoices by the FM Director of Business Services, FM P-Card Clerk, or designee.

11. Requisitions
Requisitions are requests for purchases sent through the University Purchasing department. FM personnel must have documentation of expenditures to support and justify every requisition.
Approval levels are set by each org in conjunction with Accounting Services, who maintains a spreadsheet detailing the approval levels for each org.

Requisitions will be managed according to PPM 5-25b Requisition Preparation and Processing. They will be recorded as encumbrances in Crystal Reports. The Purchasing department will send a green form to FM which shows that the requisition was converted to a purchase order. This allows the account manager to address the “encumbrance” status. The purchase order will then be executed. An invoice for payment of the purchase order will be sent to the Purchasing department.

Account managers will submit only paid invoices to be attached to the final monthly report. Requisitions or purchase orders are considered incomplete purchases and therefore will not reflect accurate charges in the final monthly report. Invoices will be collected for requisitions to be completely reconciled. Invoices will be available through Banner if they were not received directly by the FM entity. Contact the Purchasing department if there are discrepancies or missing invoices.

12. Project Requisitions
Project Managers will review requisitions for their individual projects. The Campus Planning and Construction (CPC) director may check the Crystal Report to ensure accountability.

If the purchase exceeds the designated thresholds shown below, the following approvals will be obtained:

- Over $5,000 needs approval from the CPC Director
- Over $15,000 needs approval from the Project Manager if the Project Assistant enters the requisition.
- Over $30,000 needs approval from the Associate Vice President for Facilities and Campus Planning
- Over $100,000 needs approval from the Vice President of Administrative Services

E. BUDGET RECONCILIATION FINALIZATION
2. Attach all documentation of expenditures of purchases.
3. Reconciliation of the budget will be completed no later than the last business day of the month. The reconciled budget and all documentation will be submitted to the FM Budget Manager.
4. The Budget Manager will keep FM reports for each fiscal year in a separate folder. These reports will be filed at the FM Business Office and available for review at any time.