



# Purchasing Services/Fiscal Services Training

March 23, 2022

A green speech bubble graphic with a white outline, containing the text 'Fiscal & Budget Overview'. The bubble has a tail pointing downwards. The background features a pattern of concentric, overlapping circles in light gray, some solid and some dashed.

# Fiscal & Budget

Overview

# Budget-to-Actual Report

GL0010

- **GL0010 Budget Recap Report**
  - Shows summary of budget to actuals by GL account for your department or project.
  - Used to check availability of funds before purchase requisitions and budget changes.
- **Available on the Online Repository Report**
  - Information Technology Services homepage > Under “Links” > “Report Repository Login”.
  - Use Colleague username and password to login. Select “Production” environment.
  - Find and click on “GL0010 Budget Recapitulation”.



#### GL0010 Budget Recapitulation

**Description:** Budget Recapitulation report. Shows two budget amounts, in column A and column B.

**Balance =** Budget B - Actuals - Encumbrances.

**Selection Criteria:** Fiscal Year, Month End, Location, Department, Budget A version, Budget B version.

**Sort:** By Department, Fund, Object.

## EDIT MODE

GL0010- Budget Recapitulation

Change to Regular Mode

Fiscal Year:	2021/2022	
Month End:	December	
Fund(s):	<input type="text"/>	
Project(s):	<input type="text"/>	
Tops (Activity):	<input type="text"/>	
Department(s):	<input type="text"/>	
Object(s):	<input type="text"/>	
<input checked="" type="checkbox"/>	Include Pre-Encumbrances (Purchase Requisitions)	
Budget A Version:	AD Adopted Budget	
Budget B Version:	Allocated Budget	
Sort 1:	Fund	<input checked="" type="checkbox"/> Totals <input checked="" type="checkbox"/> Page Break
Sort 2:	Object Type (RV, XP)	<input checked="" type="checkbox"/> Totals <input type="checkbox"/> Page Break
Sort 3:	Major Object	<input checked="" type="checkbox"/> Totals <input type="checkbox"/> Page Break
Sort 4:	GL Class (SubObject)	<input checked="" type="checkbox"/> Totals <input type="checkbox"/> Page Break
Sort 5:	Object	<input checked="" type="checkbox"/> Totals <input type="checkbox"/> Page Break
Sort 6:	None	<input type="checkbox"/> Totals <input type="checkbox"/> Page Break
Sort 7:	None	<input type="checkbox"/> Totals <input type="checkbox"/> Page Break
<input checked="" type="checkbox"/>	Do not display all-zero entries	
<input type="checkbox"/>	Print Summary Only	
Output Format:	Report	
Excel Export	<input type="checkbox"/>	
<b>SUBMIT</b>		

## REGULAR MODE

GL0010- Budget Recapitulation

Change to Edit Mode

Fiscal Year:	2021/2022	
Month End:	December	
Location:	ALL	
Department:	<input type="text"/>	
<input checked="" type="checkbox"/>	Include Pre-Encumbrances (Purchase Requisitions)	
Budget A Version:	AD Adopted Budget	
Budget B Version:	Allocated Budget	
Spreadsheet:	<input type="checkbox"/>	
Report:	Report	
<input checked="" type="checkbox"/>	Do not display all-zero entries	
<b>SUBMIT</b>		

## REGULAR MODE

GL0010- Budget Recapitulation

[Change to Edit Mode](#)

Fiscal Year:	2021/2022
Month End:	December
Location:	5 District Operations
Department:	<ul style="list-style-type: none"><li>04172- Cashier's Office - SCC</li><li>54211- Fiscal Services Office</li><li>54212- Accounting</li><li>54213- Accounts Payable</li></ul>
<input checked="" type="checkbox"/>	Include Pre-Encumbrances (Purchase Requisitions)
Budget A Version:	AD Adopted Budget
Budget B Version:	Allocated Budget
Spreadsheet:	<input type="checkbox"/>
Report:	Report
<input checked="" type="checkbox"/>	Do not display all-zero entries
<input type="button" value="SUBMIT"/>	

- Can only be run fiscal year-to-date and cannot cross fiscal years.
- Select Location and Department from dropdown.
- Report will show availability of funds and will include purchase requisitions if box is checked.
- Budget A Version and Budget B Version fields are populated by default.
- Report will exclude accounts with zero balance if box is checked.
- Output formats: Report, Word, PDF, and Excel.

Main Report

Rancho Santiago Community College District  
Fiscal Year: 2022

Budget Recapitulation  
Year To Date Ending 12/31/2021

GL0010

Fund: ALL  
Project: ALL  
Tops: ALL  
Location: 5 District Operations District Operations  
Department: 54212 Accounting  
Object: ALL

Include Pre-Encumbrances? Yes  
Budget A: Adopted Budget  
Budget B: Allocated Budget

Sort 1: By Fund (Totals, Break)  
Sort 2: By Major Object  
Sort 3: By GL Class  
Sort 4: By Object (Totals)  
Sort 5: None  
Sort 6: None  
Sort 7: None

Excludes all-zero entries? Yes  
Print Summary Only: No



Budget Recapitulation  
Year To Date Ending 12/31/2021

11 General Fund Unrestricted

5215 Online Conference & Training

11\_0000\_675000\_54212\_5215 Online Conference & Training : Accounting

Total Object 5215 Online Conference & Training

5220 Mileage/Parking Expenses

11\_0000\_672000\_54212\_5220 Mileage/Parking Expenses : Accounting

Total Object 5220 Mileage/Parking Expenses

5605 Contracted Repair Services

11\_0000\_672000\_54212\_5605 Contracted Repair Services : Accounting

Total Object 5605 Contracted Repair Services

	Adopted Budget	Allocated Budget	YTD Actual	YTD Enc + PRs	YTD Balance	Pct Avail
		<b>A</b>	<b>B</b>	<b>C</b>	<b>A - B - C</b>	
Total Object 5215 Online Conference & Training	0	510	510.00	0.00	0.00	0 %
Total Object 5220 Mileage/Parking Expenses	350	350	0.00	0.00	350.00	100 %
Total Object 5605 Contracted Repair Services	250	250	0.00	0.00	250.00	100 %

- “YTD Actuals” shows actual expenses. It includes vendor payments and transfers of expense (TOEs) that have posted.
- “YTD Enc + PRs” shows encumbrances and purchasing requisitions.
- “YTD Balance” shows the amount of budget available to spend in the account. It is the allocated budget, less actual expenditures, less encumbrances and requisitions.

# FISCAL RESOURCES

- **Chart of Accounts**
  - Listing of all Funds, Projects, TOPS codes, departments, and object codes. Includes brief descriptions.
  - TOPS codes – reflects the purpose of the expenditure or aspect of the college-district operations benefited by the expenditure
    - Instructional TOPS examples: Biology, Ceramics, French, etc.
    - Non-Instructional TOPS examples: Job Placement, Grounds Maintenance, Staff Development, etc.
  - Object codes – reflects the type of expenditure
    - Examples: salary, employee benefits, supplies, conference, etc.
- **Expanded Descriptions of Frequently Used Object Codes**
- These resources are available online under “Fiscal Services Forms, Manuals & Other Processes”. <https://rsccd.edu/Departments/Fiscal-Services/Pages/Fiscal-Services-Department-Forms.aspx>

# FISCAL REMINDERS

## PREPAYMENTS

- Payments made by the District to vendors for conferences, services, or licenses that occur or that have a service term beyond the current fiscal year.
- Only the portion of the payment that provides benefit in the current year is charged to your current budget. Remainder is charged to your budget in future fiscal year(s) as the benefit is received.

## AP ACCRUALS

- Failure to record expense in the proper fiscal year results in misstated financial. Errors that are individually or in aggregate material result in a deficiency noted in the districtwide audit report.
- Submit signed invoices by the deadline. Not enough budget to pay an invoice? Please submit the invoice to AP anyway.
- Submit purchase requisitions immediately after your agreement is board-approved.

# FISCAL REMINDERS (cont.)

## BUDGET CHANGES

- Approvers should check queue at least twice daily. Perceptive sends daily automated reminders to approvers.
- There are periods when the budget is frozen and we cannot process budget changes during that time. This could impact your ability to submit purchase requisitions.
- Last day for budget changes for FY 22/23 Tentative Budget is **April 29, 2022**. The FY 22/23 Tentative Budget will be **frozen** starting April 30, 2022 until Board approval (anticipated in June 2022).
- Last day for budget changes for FY 22/23 Adopted Budget is **August 04, 2022**. The FY 22/23 Adopted Budget will be **frozen** starting August 5, 2022 until Board approval (anticipated in September 2022).



**Purchasing/  
Procurement**

# AR 6150 Designation of Authorized Signatures

- Section 1.1 – List of authorized signers for agreements:
  - Chancellor; Vice Chancellors; Assistant Vice Chancellors; Vice Presidents of Administrative Services and Director, Purchasing up to \$14,999 only. Above \$15,000 – Vice Chancellor, Business Services
- Section 1.2 – Approvers/threshold by position:
  - <https://rscdd.edu/Trustees/Documents/ARs/ARs-Chapter%206/AR%206150%20Designation%20of%20Authorized%20Signatures.pdf>
  - <https://intranet.rscdd.edu/Purchasing/Documents/QueueApprovalList.pdf>

# AR 6330 Purchasing

- AR 6330 – Purchasing review
  - <https://rscdd.edu/Trustees/Documents/ARs/ARs-Chapter%206/AR%206330%20Purchasing.pdf>

# Purchasing Services Deadlines

## Purchasing Services -Forms and Resources

INTRANET | PURCHASING SERVICES

### Purchasing Services Department - Forms and Resources

Purchasing Services forms and resources are updated regularly. Please do not save a copy to your desktop for future use, instead use these links every time you need to complete a form.

Tip: The link will not change when the form is updated, save or bookmark a copy of the link in a convenient place!

Not sure where to look? Tip: Try using your browser's Find feature (Ctrl+F) to search for keywords on the page.



[2021/2022 Fiscal Year End Deadline Memo](#)

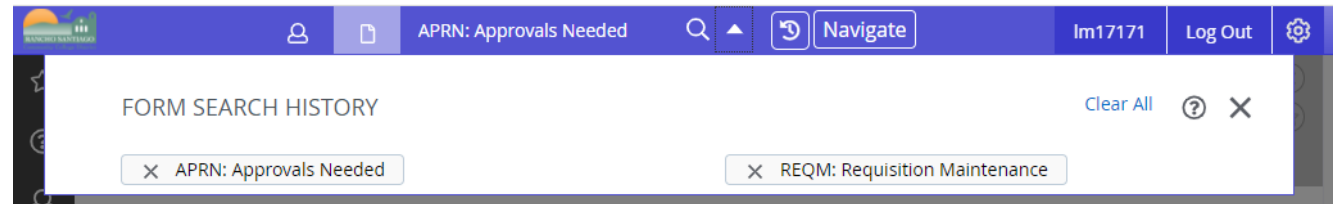


[Special Project Funds ending Aug, Sept, & Dec 2022 Deadline Memo](#)



Revised: 01/25/2022

# Management Approvals in Colleague



Purchasing, Accounts Payable,  
OC Department of Education  
(OCDE) and Internal Audit

**Timelines**

# Purchasing Services

Buyer receives and reviews purchase requisition and supporting documents

Purchase Requisition is converted to Purchase Order

Director reviews and signs PO. PO is then forwarded to requesting department, AP, vendor and Warehouse.

# Accounts Payable

Once PO and signed invoice are received, AP will voucher for check printing.

Checks printed only on Tuesday and Thursday mornings.

Electronic check files sent to OCDE for processing before 3:00 p.m. on check printing day.

# OCDE and Audit

OCDE loads file to the banking institution.

Checks are forwarded to Internal Audit for review and release and signature by AVC.

Checks are then released to AP for distribution.

## Purchasing Services Lead Time

- If purchase requisition is received complete, i.e, W-9 for new vendors, valid Certificate of Insurance if required, proof of Board approval if required, agreements signed by vendor and authorized signer per AR 6150, management approval in Colleague, multiple quotes if required, FMR if required, FSA if required, and the funding from correct account. The process of reviewing and processing of PR into a PO may take 2-4 business days from the time received.
- If incomplete, processing time depends on the time needed by the department to obtain required documents, then 2-4 business days from time received in Purchasing
- Resource:  
<https://intranet.rscsd.edu/Purchasing/Documents/DollarAmountLimitationsForProcurement.pdf>

# Accounts Payable Lead Time

- Lead time depends on if AP has received signed invoices, proof of Warehouse receiving (If a fixed asset, extra time needed to add to fixed asset inventory), before vouchering for check printing. If all documents are received in AP when PO is processed, a minimum of 3-5 days is needed. May be slightly longer during peak periods. OCDE does not allow the District to print checks the last two days of every month. In the month of June, the cutoff time is earlier.
- Conference Claim Forms: A minimum of 15 business days are required for processing conference claim forms for advances and reimbursements. Late requests may not be processed in time. Please refer to:  
[https://rscsd.edu/Departments/Fiscal-Services/Documents/FISCAL FORMS/Travel Instructions.pdf](https://rscsd.edu/Departments/Fiscal-Services/Documents/FISCAL_FORMS/Travel_Instructions.pdf)

# Purchasing Services Resources

- **Resources available to assist District employees:**
- <https://intranet.rscsd.edu/Purchasing/Pages/Forms-and-Resources.aspx>
  - Deadline reminders
  - Notices and announcements
  - Training materials
  - Purchasing Services Handbook
  - Purchase Requisitions, Purchase Orders and Colleague tools
  - Maintenance, Public Works and services
  - Professionals Services Agreements
  - Office Depot accounts and procedures
  - Gift Cards/Student Benefit Cards Guidelines
  - ID cards for purchase and District credit cards
  - Equipment Transfer forms and off site storage facility
  - Requests for PPE

# OTHER REMINDERS

## CONFERENCE & MILEAGE CLAIMS

- Purchase requisitions should **no longer** be submitted for travel including conference registration. The only exception is if using the District's travel agency.
- Instructions for completing conference and mileage claims are posted online.  
<https://rscdd.edu/Departments/Fiscal-Services/Pages/Fiscal-Services-Department-Forms.aspx>

## REQUESTS FOR CHECK

- Form used for employees to request reimbursement.
- Intended for small-dollar supply purchases for immediate need and not to circumvent PO process.
- Should not be used for purchases of equipment, software or services.
- Request for check limit raised from \$250 to \$500. See AR 6330.

The image features a central green speech bubble with a white outline and a small tail pointing downwards. Inside the bubble, the words "External Audit" are written in a clean, white, sans-serif font. The background is white and decorated with several thin, light gray concentric circles and dashed lines that create a subtle, modern aesthetic.

External Audit

# 2022/2023 Districtwide Audit

- **External Audit Opinions**
  - Financial Statements
  - State Compliance
  - Federal Compliance
  - Bond Compliance
- Interim visit (spring) and year-end visit (fall).
- The districtwide audit report is distributed to the Board of Trustees, the State Chancellor's Office, and the Federal Audit Clearinghouse.
- Issues reported in the audit report could result in return of funds.
- Audit reports are available on the fiscal services webpage.

# What's in Scope for 2022-2023 Districtwide Audit?

- Financial activity recorded is complete, accurate, properly classified, recorded in the proper year, and documented with sufficient back-up.
- Testing usually done on a target and sampling basis.
- Strong internal controls and compliance with district policies and procedures.
- Standard areas tested:
  - Purchasing – Quotes, Bid docs, POs, etc.
  - Accounts Payable – Check disbursements
  - Payroll/HR – SCFs and timecards
- State Compliance
  - State Chancellor's Office CDAM
  - **New!** Student Representation Fee
  - SCFF data, 50% Law, CCAP, DSPS, etc.
- Federal Compliance
  - HEERF
  - TRIO programs
  - What can you do to prepare?
    - Review the OMB Compliance Supplement
    - Review CFR Title 2 Part 200
      - Cost Principles
      - Equipment Requirements
- Bond Compliance

## Other Audits & Compliance Topics

- Federal and state agencies periodically audit federal programs and can review multiple fiscal years.
  - Recent audits: EHS and SBA
  - Current audit: WIOA
- New laws and regulations require new or changes to District policies and procedures.
  - GASB 87 Leases
  - AB 5 Worker Status: Employees and Independent contractors
- Who is responsible for compliance?
  - All of us. It's a team effort!



Q&A



Thank you for  
attending!