

FI\$Cal

Accounting Overview

Handouts



Presented by Department of Finance

AP Handout 1 – SCO Voucher Checklist

State Controller's Office (SCO) Voucher Checklist

The following checklist should be used as a guide to avoid some common errors that can result in a voucher denial. The submitting agency is responsible for certifying that each voucher submitted to the SCO for payment is in all respects true, correct, and in accordance with law.

- All required laws, rules, regulations, and guidelines as provided by the various control agencies, statutes, and budget act were followed.
- Voucher pay term recommendation – stay within the 15 day prompt payment act (PPA) for SCO to issue a warrant. Vouchers scheduled for payment past the PPA may be subject to penalties.
- Payment term '45N' will split the voucher payment – do not use.
- Voucher vendor name must match invoice and purchase order vendor name.
- Voucher must reflect taxes on the voucher details sales tax line for taxable items.
- Voucher description line information must describe the items purchased.
- Voucher charge line detail must match invoice line detail
- Voucher must have all pertinent back-up documentation attached.
- Invoice number on invoice must match invoice number on voucher.
- Invoice amount must support the amount claimed on the voucher.
- Invoice vendor name must match purchase order vendor name.
- Invoice must be billed to the state/state agency.
- Invoice must show a date that agrees with the voucher appropriation FY used.
- Invoice must be on company letterhead and include the address.
- Invoice must include a detailed description of the service performed or the items purchased and must be sufficiently itemized.
- Invoice date or event date must be prior to the voucher date.
- Invoice must clearly show the amount of the invoice before any taxes and/or discounts.
- Invoice must include contract number and/or purchase order number.
- Invoice (scan) attached is original or a certified copy (certification statement needs to have full signature).
- Advance payments are not allowed unless allowed by law (statute, contract, or grant).
- Automotive maintenance and repairs exceeding \$500 from an OFAM approved auto repair vendor or exceeding \$350 from a non-OFAM approved auto repair vendor requires approval by an Inspector of Automotive Equipment (DGS)
- Freight bills over \$50.00 must include freight bill.
- Freight bills over \$500.00 require Traffic Management approval.
- American Express Hotel lodging and meeting rooms: Contract is required.
- Legal payment request has all required back up documentation attached (settlement agreement, judgement, release, finance approval, VCB approval, cause of action, interest computation, certification of available funds, authority to pay against Special Fund).
- Funding must match on PO, contract, and voucher.
- Contract is on file at the SCO 3 weeks prior to submitting the first vendor invoice.
- Purchase order must clearly show the amount of the invoice before taxes/discounts.
- Unusual items must have justification and list the authority.
- Utility invoices that only have account numbers must have invoice number that is unique each time the bill is paid. Most BUs use the account number and add the invoice date.
- Please ensure that the invoice shown on the voucher is also written on the invoice to ensure a perfect match.

AP Handout 1 – SCO Voucher Checklist

State Controller's Office (SCO) Voucher Checklist

Travel Expense Claim Voucher (TEC) – NOT CalATERS

- If ORF replenishment - Use voucher ORF type Regular Voucher
- The invoice date on the voucher is the date the claimant signed the form.
- ORF Regular Vouchers have the invoice number from the voucher written on the TEC in the upper right hand corner. Most BUs are using 'TEC and the travel date'. Both the voucher and TEC invoice numbers must match exactly.
- Travel expense items are appropriate amounts/types per BU or exempt status.
- Expenses were incurred while conducting state business.
- TEC form is complete per TEC instructions.
- Rental car rate agrees with contract terms.
- Rental car rate does not exceed contracts terms – if exceeding a justification is attached.
- Rental car invoice has justification attached if employee did not refill the rental car prior to turning it in to the rental office.
- Airport parking must be most economical to the state - justification is needed if daily/short-term parking was used instead of long-term parking.
- Per Diem is reduced accordingly if the hotel serves a complimentary hot breakfast.
- Professional License renewal: includes a copy of the pocket license and documentation that supports the payment method (showing who paid, how much, etc.).
- Original employee and approving official signatures are required; claims cannot be "signed for" or "signed by".
- Errors must be lined out and initialed by claimant or accounting official. No white-out or correction tape.
- Amending a TEC: Complete a new voucher claiming only the items being amended. Attach a copy of the original TEC as part of support documentation. Make sure previous voucher number is written on TEC as a cross-reference.
- Note: Per DGS, there are no provisions that allows for the tipping of taxis whether the traveler is on or is not on travel status.

P-Card Voucher:

- Invoice is attached to each transaction.
- Invoice shows zero balance (no monies due).
- Invoice is stamped PAID.
- Charges are appropriate for the agencies program.
- Purchase Order indicates 'paid with P-Card'.
- Transactions over \$2,500 have a purchase order and have a UNSPSC.
- See invoice checklist above for normal invoice requirements.
- Note: P-Card vouchers are auto generated from the P-Card reconciling system and are automatically checked as an ORF voucher (per system functionality).

Revolving Fund Reimbursements Journal Voucher:

- ORF Journal Vouchers are submitted for 'suppliers'.
- ORF Journal Vouchers have a \$0 voucher amount.

AP Handouts 2 - AP Reports and Queries

A. Detail Payment Rpt by Status Report

Report Number and Name

Purpose

Navigation

RPTAP013 - Detail Payment Rpt by Status

To track vouchers and payments paid in the system. The report includes payment detail data and distribution lines.

FISCAL Processes > FISCAL Report > AP Reports > Detail Payment Rpt by Status

B. Open Item Listing Report

Report Number and Name

Purpose

Navigation

GLS3000 - Open Item Listing Report

Lists open Items for the accounts specified, including a description of the accounts, the Open Item key field, and a detailed listing of the journal lines that have an open status up to the as of date.

General Ledger > Open Items > Open Item Listing Report

C AP ACCOUNTING ENTRIES SENT TO GL Query

Report Number and Name

Purpose

Navigation

Custom Query - ZZ_AP_ACCT_ENTRIES_SENT_TO_GL

Displays Accounts Payable accounting entries that have been journal-generated. Identifies the voucher and the associated journal.

Reporting Tools > Query > Query Viewer > ZZ_AP_ACCT_ENTRIES_SENT_TO_GL

D ZZ_AP_ACCT_ENTRIES_NOTSENTTOGL Query

Report Number and Name

Purpose

Navigation

Custom Query - ZZ_AP_ACCT_ENTRIES_NOTSENTTOGL

Displays all Accounts Payable accounting entries that have not been journal-generated. Vouchers are required to journal-generate to the GL and post before the amount can be reported on ledger based reports.

Reporting Tools > Query > Query Viewer > ZZ_AP_ACCT_ENTRIES_SENT_TO_GL

E Reportable Payment Report

Report Number and Name

Purpose

Navigation

RPTAP020 - Reportable Payment

To report reportable payments to Franchise Tax Board

Fiscal Processes > FISCAL Report > AP Reports > Reportable Payments

F BOE Use Tax Report

Report No.

Purpose

Navigation

RPTAP003 - BOE Use Tax Report

Tracks information pertaining to Use Tax that needs to be paid to the Board of Equalization for goods that are purchased from a retailer who is not engaged in business in California and who is not registered to collect the California Use Tax.

FISCAL Processes > Fiscal Reports > AP Reports > BOE Sales Use Tax Report

AP Handouts 2 - AP Reports and Queries

G Encumbrance Status by PO Report

Report Number and Name

Purpose

Navigation

RPTPO189 - Encumbrance Status by PO Report

Report to identify the Encumbered amount, Expensed amount, and Remaining Encumbrance amount by total for each PO.

FI\$Cal Processes > Fiscal Reports > PO Reports > Encumbrance Status by PO

H DFQ_PO_01_ENC_STATUS_BY_PO Query

Report Number and Name

Purpose

Navigation

Custom Query - DFQ_PO_01_ENC_STATUS_BY_PO - Encumbrances Values by PO

Use query to reconcile Encumbrances. This query will help departments identify the Encumbered amount, Expensed amount, and Remaining Encumbrance amount by sub-total for each PO. Departments will reconcile PO balances to source documents and release the Encumbrance by closing the PO.

Reporting Tools > Query > Query Manager > DFQ_PO_01_ENC_STATUS_BY_PO

I DFQ_PO_03_ENCUMBRANCE_ACCRUAL Query

Report Number and Name

Purpose

Navigation

Custom Query - DFQ_PO_03_ENCUMBRANCE_ACCRUAL

Detail Encumbrance balance by period and fiscal year.

Reporting Tools > Query > Query Manager > ZZ_Encumbrance_Accrual

J DFQ_PO_02_ACTIVITY_ACCTG_ENTRY Query

Report Number and Name

Purpose

Navigation

Custom Query - DFQ_PO_02_ACTIVITY_ACCTG_ENTRY

Use to obtain backup supporting information (PO accounting entries and GL encumbrance transactions) at a point of time for Report 6 - Final Budget Report at the organization (BU) level.

Reporting Tools > Query > Query Manager > DFQ_PO_02_ACCTG_ENTRY

K DFQ_AP_02_Voucher_Listing

Report Number and Name

Purpose

Navigation

Custom Query - DFQ_AP_02_Voucher_Listing

Use to obtain list of vouchers with payment information.

Reporting Tools > Query > Query Manager > DFQ_AP_02_Vouchers_Listing

L Final Budget Report

Report Number and Name

Purpose

Navigation

RPTGL156 Final Budget Report

Report 6, the Final Budget Report provides a summary status of appropriations, including expenditures, encumbrances and balances for each appropriation.

FI\$Cal Processes > Fiscal Reports > GL Reports > Final Budget Report

AP Handout 3 – Glossary

TERM	DEFINITION
ACCOUNT (payment)	Bank Account or ORF Account Number
ACCOUNTING DATE	This Accounting Date represents the desired Fiscal period the user wants the transaction to post. For example, an accounting date of 7/1/2015 will post in Fiscal Period 01 if approved by the State Controller's Office before the Period is closed.
ADDRESS	An address code is a one or two digit numeric code used to specify a company address when a vendor has multiple addresses listed in Vendor Management File.
AS OF DATE	The last date for which a report or process includes data.
BANK	Defaults to State Bank
BASIS DATE	Reflects the date the invoice was <i>received</i> by the Department. The date used to calculate the discount due date and payment due date for a voucher.
BUDGET CHECKING	Budget Checking is a batch process that will run three times a day (10:00, 12:00, and 3:00). During this process, the voucher chartfields checked against the budget entered in Hyperion. This function ensures there is a budget for the transactions being vouchered.
BUDGET STATUS	Budget Status indicator that lets the user know that the voucher is either Valid and is successfully budget checked or is Invalid and failed budget checking.
BUSINESS UNIT	Four digit code identification code to identify departments. In UCM legacy, this is the Organization Code
CASH TYPE	The Cash Type option determines if the voucher will produce an SCO Warrant or an ORF Check
CLOSE STATUS	The Close Status indicates if a voucher is open and active or if it has been closed. Closed vouchers are no longer usable for payments.
CREATION DATE	Date the voucher was created and saved.
ENTRY STATUS	Entry Status is the first level in the Voucher Life Cycle. Created vouchers default to Open. The Entry Status will update throughout the life of the voucher. In the post processing, Entry Status may reflect the following statuses for a voucher: Postable, Delete, Close or Recycle.
DENIED	Vouchers denied are sent back to the initiator, we can view the comments to cancel the voucher or make changes and re-submit for approval. The AP Approver and SCO Claims Audits can deny vouchers in Workflow. Note: Commitment Control is not reversed.
GROSS AMOUNT	The full amount of the voucher, including merchandise and service amounts. This amount includes freight, and sales tax.
HOLD PAYMENT	The voucher payment is in suspense or placed on Hold by SCO or the AP Processor. A Hold Payment means SCO will not issue payment. Hold payments can be removed by authorized staff.
INVOICE DATE	Vendor's Invoice date
INVOICE NUMBERS	Invoice number is the Vendor's Statement number. Unique invoice numbers are checked by PeopleSoft as part of its duplicate payment validation. If the invoice number is a duplicate, the system will display an error.
LOCATION	A vendor location is not a physical address. The location indicates if the address is their MAIN location.
MATCHING STATUS	Matching process to compare vouchers with purchase orders and receiving documents. The voucher will only pay for the goods and services order and received
METHOD	Payment Method (e.g. System Check, EFT, Manual Check)
ORIGIN	Indicates how the Voucher was created. ONL - On-line Process EXL - External Interface XML - Spreadsheet Upload
PAY TERM	The Pay Term Payment terms dictate when payments to the vendor will be made. Generally, most state departments will use a "Net 45" payment term meaning that the payment will be issued 45-days from the date of the invoice.
PAYMENT DATE	Warrant or ORF Issue Date
PENDING	Vouchers approved and submitted to SCO by the AP Approver, but not approved by SCO Claim Audits are considered pending.

AP Handout 3 – Glossary

TERM	DEFINITION
POSTABLE	If the voucher passes all validations, it goes into a Postable state. The system generates accounting entries during the voucher posting process. The voucher journal entries will then distribute to the general ledger.
PUSH BACK	Pushing back the voucher sends it back to the approver, who can view the comments about the voucher and determine what is needed. SCO Claims Audits can push back vouchers. Note: Commitment Control is not reversed.
RECYCLED	Vouchers that are flagged with errors during the voucher edit process are assigned the status Recycle.
REFERENCE	SCO Warrant Number or Department ORF Number that was issue to a vendor or employee.
REMIT TO:	Payment Remittance Address. (Note: The REMIT TO address can be different from the Invoice Address. It is very important to make sure the REMIT TO: address matches the invoice)
SAVE	Save for later button in the Invoice Infomration page allows for incomplete voucher to be saved. These vouchers will not go through budget checking, matching, or be sent to workflow for approval.
SUPPLIER ID	A system assigned number given to a supplier (vendor) when it is created by the FI\$CAL Vendor Management Unit in PeopleSoft version 9.2
USER ID	The system identifier for the individual who generates a transaction. Note: The system does not always provide users name, but it will provide the User ID number.
VENDOR ID	A system assigned number given to a vendor when it is created by the FI\$CAL Vendor Management Unit in PeopleSoft version 9.1
VENDOR SHORT NAME	The PeopleSoft vendor short name used as sort sequence.
VOUCHER APPROVAL	Voucher Approval is display in the AP Approval Workflow. It will show the approval status of a voucher (e.g. Pending, Denied, Push back, Approved).
VOUCHER ID	System assign identification number given to a voucher when created. It is equivilent to the CALSTARS legacy claim schedule number
VOUCHER SOURCE	Determines the sources that created the voucher.
VOUCHER STYLE	Voucher Style (Type) determines how the voucher will be used. Prepaid Vouchers will be used for ORF replenishments. Regular Vouchers are used for expenditure transactions. Journal Vouchers are used for correcting transactions.
WORKFLOW	Workflow watches for vouchers that require approval before they can submitted to SCO Claim Audits. Vouchers created by the AP Processor are submitted to AP Approver for approval and once approved submitted to the SCO Approver for payment.

AP Handout 4 – AP TIPS

A. Invoice Line

The Voucher Invoice is a free fill 28 characters length field. SCO requires that the invoice number on the voucher invoice line match exactly what is printed on the vendor's hardcopy of the invoice. If the invoice number exceeds the 28 space length, the AP Processor will need to modify the vendor's preprinted invoice number to what is typed on the invoice line. (Note: The system logic is able to detect duplicate invoice number to avoid over payments.) To be consist, only key the invoice number. Do not add any additional information to the invoice line.

B. Use Speed Charts

For large distributions or Chartfield combinations, Speed Charts can be extremely useful. When selecting the appropriate Speedchart make sure the chartfield combinations populate the distribution lines. (To create Speedcharts see Job Aid 114 and for Speedchart Uploads see Job Aid 413.) (Tip - Make sure that the distribution lines are populated with amounts before saving the voucher. On rare occasions, the distribution lines have populated with zero dollars in the amount field)

C. Supplier ID listing

It is prudent to make a list of Supplier ID and Address Location Numbers that are commonly used by the department. This will ensure consistence when doing research and reconciling.

D. Salary Advances

When creating a Salary Advance, it is imperative that the Employee ID Number be populated in Open Item Key. (Do not leave this field blank.) This allows the Accounts Receivable module to see the open item and settle it when the payroll warrant is deposited. See Job Aid 029 for details.

E. ORF Voucher Styles

All ORF payments except Employees (travel), must be created using the **Regular Voucher Style**. These vouchers will later be replenished by a Journal Voucher Replenishment voucher. (Employees will use the Prepaid Voucher Style and replenish by a Regular Voucher.)

F. Payments made outside of PeopleSoft.

Make sure that Outside Payments submitted by paper claim to SCO are recorded to the same appropriation in FISCAL (e.g. Clearing Account).

G. Work Closely with Procurement/Business Services

- i. Provide Encumbrance Status Report balances to Procurement staff for validation.
- ii. Share pertinent FISCAL CMO emails that may impact current business practices.

AP Handout 4 – AP TIPS

H. Finalizing Encumbrances in the AP Module

- i. Make it a habit to finalize encumbrances on all one time matching vouchers (vouchers created from Purchase Order Receipts). Click on **Pink Icon** in the Invoice Information Tab. The **Pink Icon** finalizes the PO encumbrance and **Green Icon** reverses the encumbrance liquidation.

Recommendation: Click the **Pink Icon** while creating and submitting the voucher.

The screenshot displays the 'Regular Entry' screen for an invoice. The 'Invoice Information' tab is active, showing details for Business Unit 8860, Invoice No 383600, and Supplier SMILE BUSINESS PRODUCTS INC. A 'Purchase Order' window is open, showing details for PO 8860(0000004091)11. A pink icon, representing the 'Finalize Encumbrance' function, is circled in red in the bottom right corner of the interface.

Line Total	1,007.71
Currency	USD
Miscellaneous	
Freight	
Sales Tax	
Use Tax	0.00
Total	1,007.71
Difference	0.00

Line	Quantity	Unit Price	Line Amount
1	1.0000	1,007.71000	1,007.71

8860(0000004091)11	Associate Receiver(s)
<input checked="" type="checkbox"/>	Amount Only

I. Encumbrance Status by PO Query/Report

Review the Encumbrance Status by PO query or report monthly and make sure that encumbrance balances are correct. Regularly review of the report means less clean up at year-end.

J. Validating Encumbrance Accruals on the Final Budget Report

When validating encumbrances accruals on the Final Budget Report (Report 6), you will need to first print out the Report 6 and then use the appropriation information in the Encumbrance Accrual Query. The query will provide detail encumbrance balance by period and fiscal year.