

# ASU PROJECT ACCOUNTING PROCEDURES MANUAL

*This manual was developed in conjunction with Business Office, Budget Office, and Procurement Office personnel.*

**UPDATED: FEBRUARY 28, 2007**

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### 1. BIDDING AND CONTRACTING PROCEDURES

The bidding and awarding of state contracts is governed by the Department of Administrative Services (D.O.A.S.) and by the Board of Regents of the University System of Georgia. State employees must abide by the instructions provided by D.O.A.S.; the Board of Regents, Office of Facilities, Building Procedures Manual; and the Augusta State Procurement Office for construction and related contracts.

- |      |   |  |
|------|---|--|
| Step | 1 | Define the scope of work. As needed, process design contracts based on the BOR Building Procedures Manual (dollar limits apply).   |
| Step | 2 | Establish the total estimated cost for the project including preliminary fees, site preparation, design, and construction from inception to completion.  |
| Step | 3 | Determine contract and bidding requirements.<br>(Public Works Contracts - Bid Requirements are listed on page 2 of this document for your convenience.)  |
| Step | 4 | Follow Business Office Accounting Procedures as described on the following pages. These procedures have been established in conjunction with the Business Procedures Manual published by the Office of Fiscal Affairs at:<br><a href="http://www.usg.edu/fiscal_affairs/bpm_acct/">http://www.usg.edu/fiscal_affairs/bpm_acct/</a> |

**All questions concerning contract and bidding requirements should be directed to the Procurement Office at extension 1765.**

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<b>Board of Regents of the University System of Georgia</b> <b>Public Works Contracts - Bid Requirements</b>
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Construction Cost	Bid And Advertising Requirements
Over \$5,000	<ul style="list-style-type: none"> <li>➤ For general purposes, anything over \$5,000 and not under an existing state contract, must be bid.</li> </ul>
Less than \$10,000	<ul style="list-style-type: none"> <li>➤ Public advertisement not required.</li> <li>Competitive bidding not required.</li> </ul>
Greater than \$10,000 & less than \$50,000	<ul style="list-style-type: none"> <li>➤ Public advertisement not required.</li> <li>Competitive sealed bids should be obtained from at least a minimum of three contractors.</li> </ul>
\$50,000 - \$250,000	<ul style="list-style-type: none"> <li>➤ Public advertisement required on State web page at <a href="http://ssl.doas.state.ga.us/PRSapp/PR_index.jsp">http://ssl.doas.state.ga.us/PRSapp/PR_index.jsp</a> (go to construction.)</li> <li>➤ Ad should run at least once if also listed in newspapers and with builders exchange and dodge room; otherwise ad should run once per week for at least two weeks.**</li> <li>➤ Public bid opening required.</li> <li>Bid opening should be no sooner than 15 calendar days after date of first advertisement</li> </ul>
Over \$250,000	<ul style="list-style-type: none"> <li>➤ Public advertisement required on State web page at <a href="http://ssl.doas.state.ga.us/PRSapp/PR_index.jsp">http://ssl.doas.state.ga.us/PRSapp/PR_index.jsp</a> (go to construction.) Ad should run at least once if also listed in newspaper and with builders exchange and dodge room; otherwise ad should run once per week for at least three weeks.**</li> <li>➤ Public bid opening required</li> <li>➤ Bid opening should be no sooner than 21 calendar days after date of first advertisement.</li> </ul>

\* This policy does not apply to emergency repairs.

\*\* It is desirable to notify local area construction information services regarding project information and bid date.

### Funding Sources for Projects

GSFIC Major Capital Projects  
 GSFIC Minor Capital Projects  
 GSFIC MRR/ADA - Bond Issue  
 GSFIC/BOR MRR - Awarded  
 ASU Projects  
 Foundation - Awarded Funds  
 Foundation Funds

### Frequently Used Vendor Payment Options

Invoices paid by GSFIC (Asset Donated)  
 Invoices paid by ASU with reimbursement  
 Invoices paid by ASU with reimbursement  
 Invoices paid by ASU (Funds Donated to ASU)  
 Invoices paid by ASU  
 Invoices paid by ASU (Funds Donated to ASU)  
 Invoices paid by Foundation (Asset Donated)

2. PROJECT ACCOUNT AND BUDGET SETUP PROCEDURES

**Project account and budget needs are based on how the project will be paid.**

**A Externally Managed Projects - Funds Held Externally (i.e., GSFIC, Foundation, etc.)**

For projects externally managed with vendors paid from an external source, please create a Project File for Asset Management review. Since invoices will be paid by an external source, Peoplesoft accounts and budgets will not be needed.

**B Projects Paid by ASU Check**

For projects paid by ASU, a Project File must be created for account and budget setup. The funding source for these projects will be ASU Funds, GSFIC reimbursements, and/or donated funds. ASU funds will be allocated by the Chief Business Officer. The Project File is also used by Asset Management for capitalization purposes.

Asset Management will also create an inactive Project File to monitor the overall funding allocation when multiple projects will be created from a single source of funds (i.e., MRR).

**C Multiple Funded Projects**

All project expenditures to be paid by ASU must have a Project File for account and budget setup. The Project File will record the total activity for the project including portions paid by external sources. This is critical for Asset Management review.

To create a **Project File**, open the Project Folder shared files located at:

**\\Fsfs\busapps\Project Tracking**

**Follow the steps outlined below to complete the form and initiate account setup:**

**Note: This is a communication tool. It does not post data to Peoplesoft Financials.**

Step 1 Open the **1Proj Acct Req Request BLANK FORM.xls** file in the Project Folder. The requestor will enter data in the "blue" cells as listed below.

**Enter Project Name & Requestor's Name**

**Enter Comments (Funding Questions?)**

**FROM - BUDGET LINES TO - EXPENSE LINES**

**EXPENSE LINES**

<b>A</b>	Enter Vendor Name for Requisition/PO
<b>B</b>	Enter Date Requested
<b>C</b>	Enter Project ID
<b>D</b>	Enter Account #
<b>E</b>	Enter Cost for this PO
<b>F</b>	Enter Source of Funds

**Sample Names:**  
Replace...;  
Repair...;  
Renovate...;  
Upgrade...;  
Install New...; etc.

**The yellow area will be completed by the Business/Budget Office.**

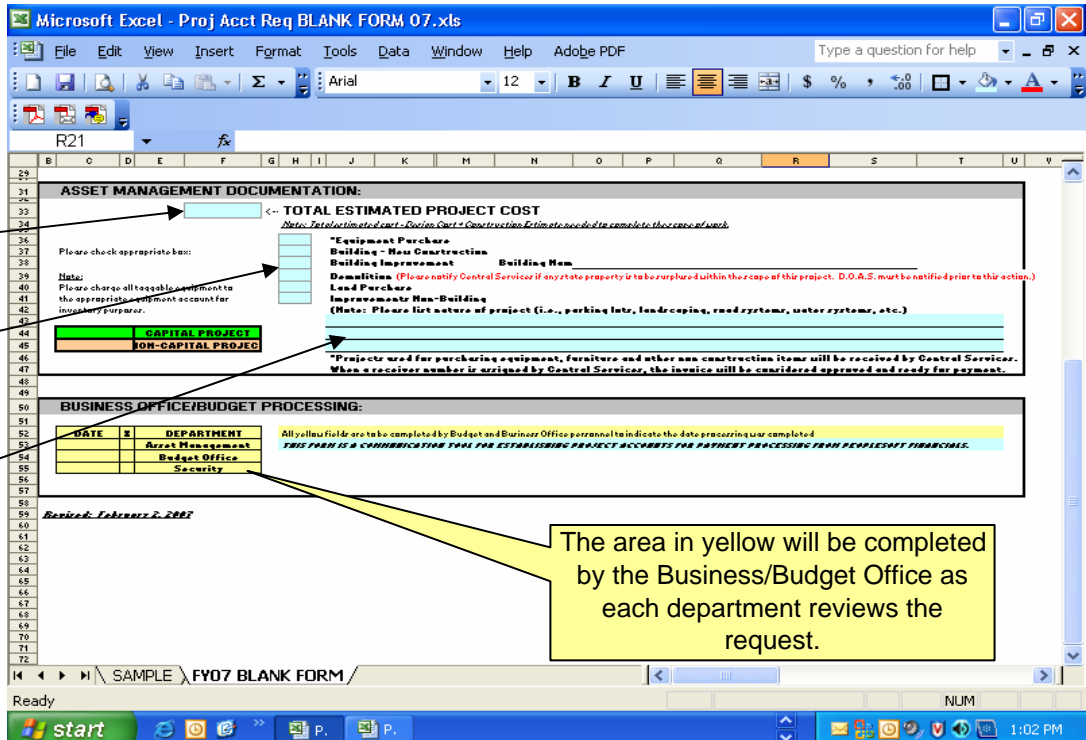
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Enter Total Estimated Cost including all design, miscellaneous, construction, etc. for the entire project defined by the scope of work.

Designate the type of work to be performed

Describe the scope of work to be performed, We need to know if this is new construction, additions, upgrades, repairs, replacements, etc.

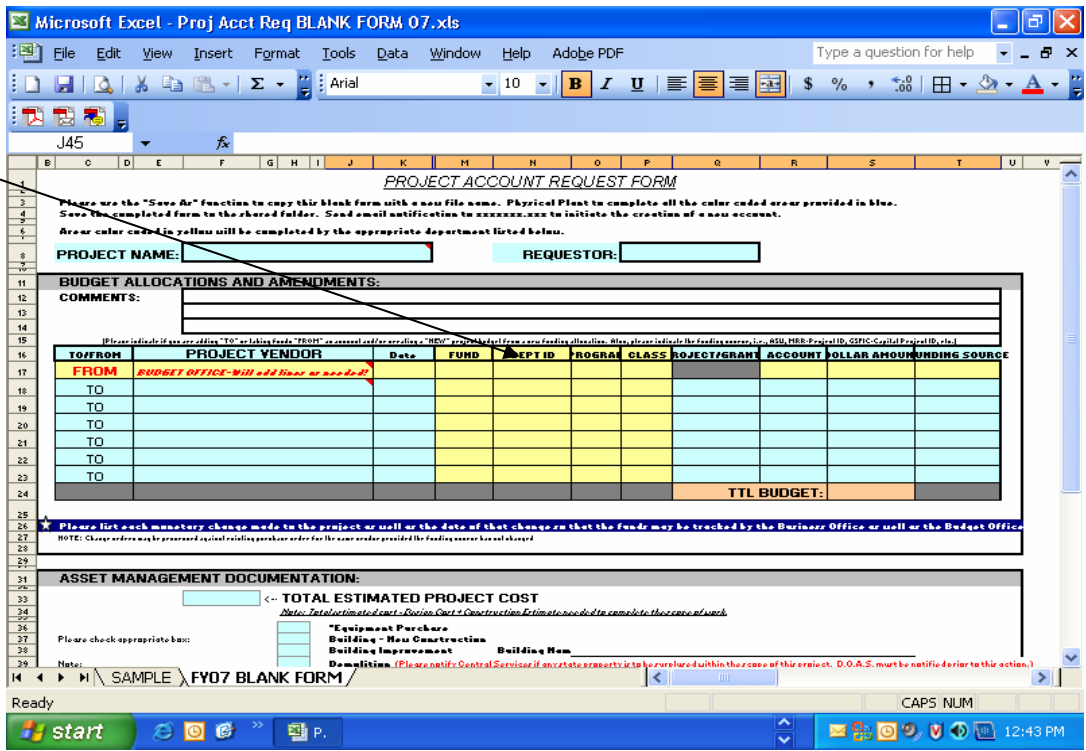
See BPM - Section 7



- Step 2 Save the Project File using the Project ID and Project Name. (i.e., MRR0701 ROOF REPLACEMENT, FANNING) Exit the Project Folder.
- Step 3 Send an email to the Business Office requesting a project account. List the Project ID and Project Name in the email subject line.  
Email Request To: [vboyll@aug.edu](mailto:vboyll@aug.edu) cc: [aprettelt@aug.edu](mailto:aprettelt@aug.edu)
- Step 4 The Business Office will review the Project File and enter the appropriate chartfields for the project.

The Business Office will assign the:  
**FUND**  
**DEPT ID**  
**PROGRAM**  
**CLASS**

The Business Office will verify that the Project ID has not already been used. They will also check to see if this budget should be consolidated with an existing project.

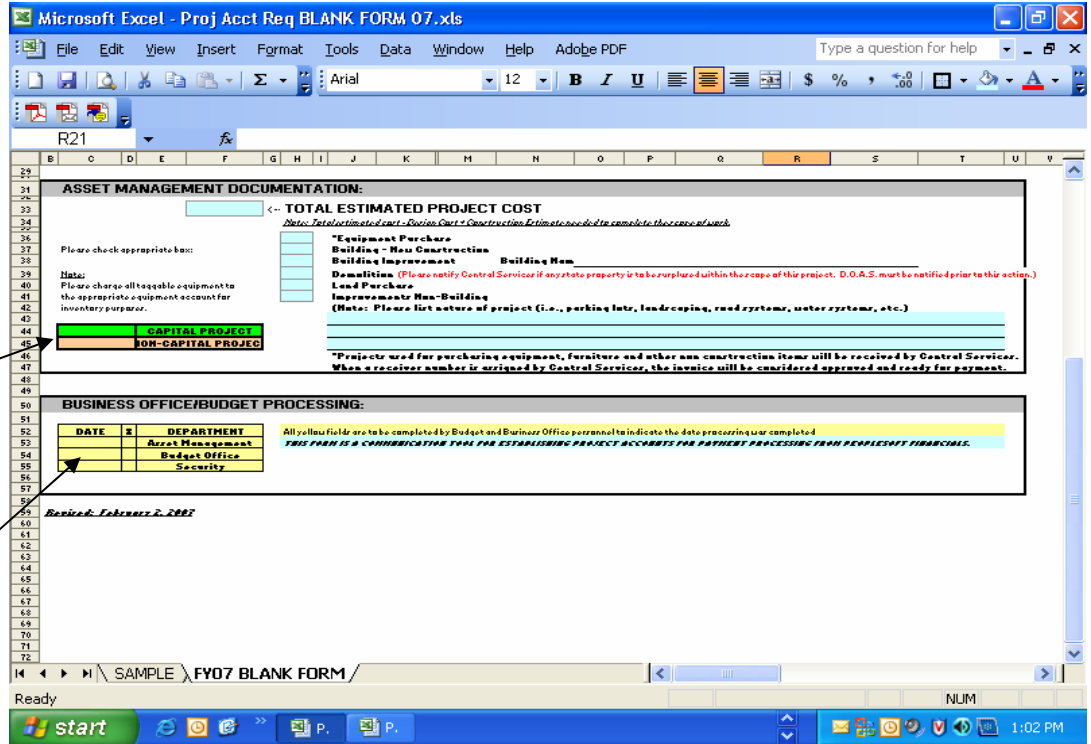


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See (BPM) Business Procedures Manual, Chapter 7 for Capitalization Guidelines.

Asset Management will determine if the project should be capitalized.

Each department will review and update the project file. Upon completion, the form is dated with email notices sent.



Step 5 Asset Management will take the information from the Project File and create a Project ID in Peoplesoft Financial following Business Process GL05. This establishes budget control in the Actuals Ledger. For GSFIC reimbursable projects, the original total budget allocation will be updated on a separate (inactive) project file. This is used to monitor the overall budget allocation from an external source.

Step 6 Once this is done, an email notice will be sent to the following:

<a href="mailto:aprettelt@aug.edu">aprettelt@aug.edu</a>	Angela Prettelt, Business Office
<a href="mailto:alavin@aug.edu">alavin@aug.edu</a>	Aisha Lavin, Budget Office
<a href="mailto:kjones@aug.edu">kjones@aug.edu</a>	Kim Jones, Budget Office
<a href="mailto:meubanks@aug.edu">meubanks@aug.edu</a>	Cookie Eubanks, Procurement
<a href="mailto:proadm@aug.edu">proadm@aug.edu</a>	Barbara Johnson, Procurement
<a href="mailto:jchristi@aug.edu">jchristi@aug.edu</a>	Jean Christian, Accounts Payable
<a href="mailto:mfilpusl@aug.edu">mfilpusl@aug.edu</a>	Mary Filpus-Luyckx, Projects Office
<a href="mailto:llewis16@aug.edu">llewis16@aug.edu</a>	Loren Lewis, Physical Plant

Step 7 The Business Office will update the chart of accounts in Peoplesoft Financials by following Business Process GL54, GL57, and GL39.

Step 8 The Budget Office will setup the appropriations budget for this project. Once this is done, the Budget Office will email the participants above. At this point, requisitions may be budget checked by Physical Plant personnel.

**A Work Flow Check List is provided on page 13 of this document.**

3. REQUISITION AND PURCHASE ORDER PROCEDURES

CREATE A REQUISITION IN PEOPLESFT FOLLOWING BUSINESS PROCESS PO05.

PATH: Go, Administer Procurement, Requisition Items, Use, Requisitions, Requisition Form, Add

**REQUISITION FORM**

- Enter the Requester
- Choose an item category
- Enter a detailed description of the item(s) requested  
**BE SPECIFIC!!!**
- Enter the Quantity
- Enter the UOM (EA)
- Enter price
- Enter ship to location (RECEIVING)
- Enter the due date

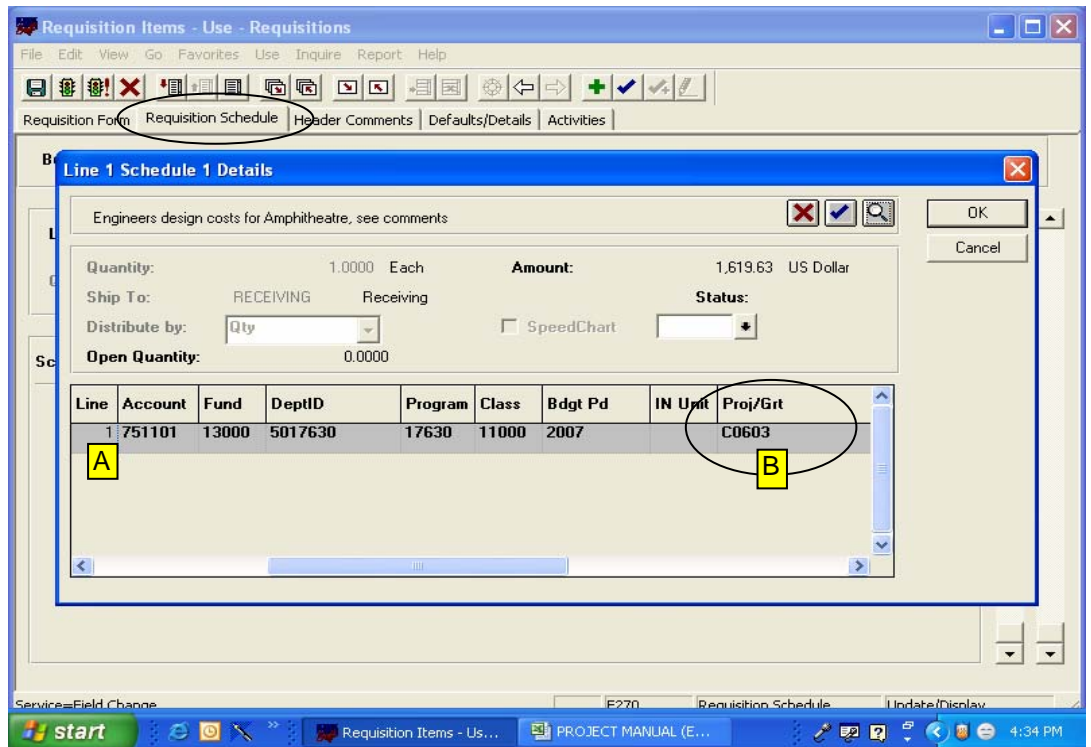
**REQUISITION SCHEDULE**

- The following items should default from the Requisition Form panel.
- Ship to date
- Due date
- Quantity
- Price

To enter accounting distribution chartfields press this button...

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- A** Enter accounting data
- ACCOUNT
- FUND
- DEPARTMENT ID
- PROGRAM
- CLASS
- B** PROJECT ID (REQUIRED)

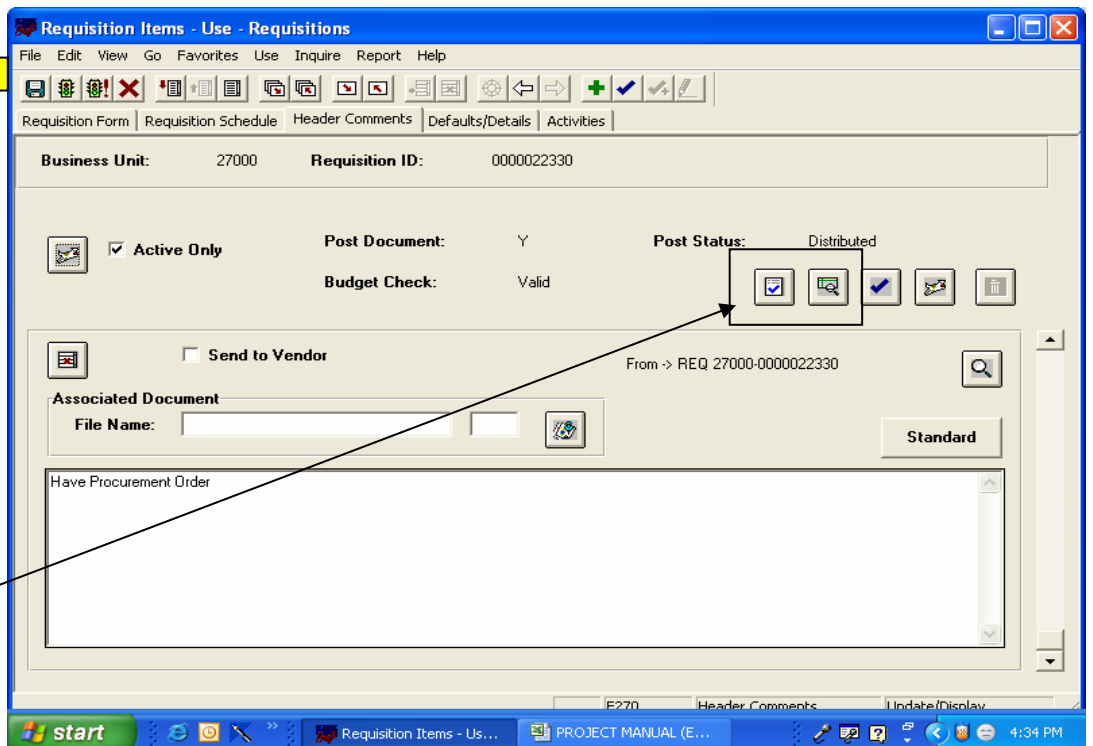


**PATH: Go, Administer Procurement, Requisition Items, Use, Amount Approval, Approval**

- C** Enter any comments you would like sent to the vendor & select Send to Vendor
- C** SAVE

Follow Business Process PO06 to Approve the Requisition

Follow Business Process PO08 to Edit and Budget Check the Requisition



The requisition is now Approved and has a Valid Budget Check. The requisition will be sourced into a Purchase Order once the corresponding documentation has been received by the PO Buyer.

**ASU PURCHASE ORDER REQUIREMENTS**

ASU has different procurement procedures based on how project expenses will be paid. Peoplesoft purchase orders Encumber (reserve) funds held by ASU. A Procurement Tracking System (PTS) purchase order is used for information purposes only. A PTS purchase order does not encumber funds. Note: Funds are encumbered to ensure sufficient funds are reserved to meet the financial needs of the construction and related contracts. Use the instructions below as a guide for procurement processing. ***A Work Flow Check List is located on Page 13.***

**A** **Externally Managed Projects - Funds Held Externally (i.e., GSFIC, Foundation, etc.)**  
(i.e., Major Capital Projects, such as, a new building, bonds issued, funds held by GSFIC)  
Notification of Funding - Contracts may be issued by external source (i.e., GSFIC, Foundation, etc.)

- Step 1 Notification received of funds held by an external source for ASU projects.
- Step 2 Physical Plant should send copies of the award letter and approved project lists to the Budget and Business Office. For GSFIC projects, the GSFIC Project ID, bond issue, and allotment numbers should be forwarded to the Business Office.
- Step 3 Project expenses to be paid by an external source will need a PTS Purchase Order. A project file should be created for tracking purposes as detailed in Section 2 of this document.

Requesting a PTS Purchase Order

- Step 1 Send a memo to the Procurement Office with original contract documents.  
The memo should include the following:
  - Project Name
  - Project ID
  - Source of Funds Contact Asset Management for Budget Balances.
  - GSFIC Allotment Number to be Charged
  - Amount Requested
  - Vendor
  - Description of items to be purchased or work to be performed.
- Step 2 Fax or mail a copy of the proposal, specifications (loose equipment list) and/or contract to the Procurement Office (Fax # 706 737-1761).
- Step 3 Procurement will enter the PTS purchase order.
- Step 4 Procurement will send a copy to Asset Management and Physical Plant.
- Step 5 Create a project file in the Project Folders for tracking purposes only.  
A project file is created with emails sent to the Business Office for information only.

**B** **Projects Paid by ASU Check**

These are projects using ASU funds allocated by the Chief Business Officer and/or paid by ASU with funds donated or reimbursed from an external source.  
(i.e., MRR or ADA projects with funds held by GSFIC or donated to the school)  
Bottom Line: If ASU pays the vendor (ASU Check) with expenses posted in Peoplesoft, follow the instructions provided in these sections:

- 1. BIDDING AND CONTRACTING PROCEDURES
- 2. PROJECT ACCOUNT AND BUDGET SETUP PROCEDURES
- 3. REQUISITION and PURCHASE ORDER PROCEDURES

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## C Multiple Funded Projects

Projects funded by internal and external sources will require both PTS and Peoplesoft purchase order procedures. Bottom Line: Accounts and Budgets are needed for any expenses paid by ASU. Asset Management will need total cost data for all sources.

## 4. ACCOUNTS PAYABLE PROCEDURES

### Project Expenses Paid by ASU Check

*Note: Please allow five working days for invoice payment processing.*

Step 1 The department overseeing the project should send a MEMO to Accounts Payable requesting payment from Peoplesoft Financials with the following information provided:

INFORMATION	COMMENTS
DATE	Current Date
FROM	Individual Authorized to Approve Payment
SIGNATURE	Individual Authorized to Approve Payment
PROJECT ID	Project ID setup in Peoplesoft Financials
PROJECT NAME	Name from Peoplesoft Financials
INVOICE OR PAY REQUEST #	Invoice # or Pay Request # listed on Original Document
PAYEE NAME & ADDRESS	Confirm the correct name and address on Vendor # in Peoplesoft.
PO NUMBER	This will be the PO number listed in Peoplesoft Financials.
ACCOUNT CHART FIELDS	Enter the chartfields assigned for the project (same as PO chartfields).
AMOUNT	This will be the approved amount of payment.
% EARNED TO DATE	This is the percent of the total work performed/completed to date.

Step 2 The Memo should have the original invoice or pay request attached. Accounts Payable will not issue payment without an original invoice/pay request. If special handling is required, please specify in the memo (i.e., rush, mail w attachments).

Step 3 A copy of the Memo and Invoice/pay request should also be sent to Asset Management for audit purposes.

#### Note: Final Payment - Special Handling

When applicable, the final payment should also include the name and address for the bonding agent. A payment and performance bond is part of the Board of Regents contract documents. If a BOR contract is issued, there will be a payment and performance bond and the final payment must be issued jointly (two party check).

Questions concerning disbursements involving a bonding agent should be directed to the Procurement Office. The Procurement Office holds the information concerning the payment and performance bond.

## 5. REIMBURSEMENT EXPENSE ACCOUNTING PROCEDURES

NOTE: GSFIC will not issue two party checks.

For projects funded by both GSFIC and ASU, please pay the GSFIC portion first. GSFIC funds are generated from bond issues. If funds are not expended quickly, GSFIC will withdraw funding and reallocate the funds to another school.

**The following steps details how payments are processed for MRR and other reimbursable expenses.**

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Step 1, 2, 3 -- Follow Steps 1, 2, and 3 detailed above under Accounts Payable Processing.

Step 4 Accounts payable will expedite payment for all GSFIC reimbursable projects  
(Class Codes: 16000 and 16500).

Payment must be made as quickly as possible in order to receipt reimbursement.

Step 5 Accounts Payable will mark folder - HOLD CHECK!!!  
FAX CHECK COPY TO PHYSICAL PLANT AT 7970.  
ROUTE CHECK AND CHECK FOLDER TO ASSET MANAGEMENT (Vera).

Step 6 Upon receipt of fax notice, Physical Plant personnel will forward letter to GSFIC requesting reimbursement for payment. This must be done as soon as possible.  
An email should be forwarded to Asset Management when reimbursement is requested.  
Asset Management will reconcile with GSFIC on a quarterly basis.

Request for payment from GSFIC should be sent to the following address:

Georgia State Financing and Investment Commission 270 Washington Street, Second Floor Atlanta, GA 30334
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## **Requesting Payment from GSFIC**

The information needed to request payment from GSFIC is as follows:

- A. The school has paid the vendor and needs to be reimbursed from GSFIC (i.e., MRR, etc.).
- B. The school has approved an invoice on a project managed by GSFIC.  
GSFIC will pay the vendor upon receipt of the invoice.

The documentation referenced below contains specific instructions for requesting payment from GSFIC. Please use this as a guide for routing invoices to GSFIC.

See Georgia State Financing and Investment Commission (GSFIC), Policies and Procedures Requests for Payment from General Obligations Bond Funds CO-01-01-003
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Effective Date: February 28, 2006
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References: Constitution of the State of Georgia, as amended - Section IV O.C.G.A. § 50-17-20 et seq.;
Attorney General Memorandum - November 20, 2000; and
Treasury Regulation § 1.150-2

Note: GSFIC is working on a procedures manual. See:

[http://gsfic.georgia.gov/00/article/0,2086,11475664\\_11487334\\_41331368,00.html](http://gsfic.georgia.gov/00/article/0,2086,11475664_11487334_41331368,00.html)

Step 7 Asset Management will enter an online journal to post the receivable and the revenue for GAAP reporting purposes as listed below:

<b>GAAP LEDGER</b>	
<b>DEBIT</b> 125002	<b>THIS ENTRY WILL REDUCE THE ENCUMBRANCE ENTRY AND POST THE REVENUE FOR CURRENT YEAR.</b>
<b>CREDIT</b> 485XXX	

Note: When the purchase order was encumbered, the entries below were created for accounting purposes. The Surplus/Deficit is used to monitor purchase order activity.

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### Encumbrance Journals for Class Code 16% -

**Note:** For Georgia Budgetary reporting, the encumbrance receivable has already been entered in both the Actuals and GAAP ledgers as follows:  
**The Surplus/Deficit report is ran at the end of each month to pick-up the entries that need to be made as listed below:**

#### ACTUALS LEDGER

**DEBIT     125002**  
**CREDIT    485XXX**

#### GAAP LEDGER

**DEBIT     485XXX**  
**CREDIT    125002**

**These entries are identical, but reversed.**

#### Accounting Impact for these entries.

The Actuals Ledger receivable will be reduced when cash is posted.

The revenue lines net to zero

The GAAP Ledger receivable will be reduced when the online GAAP entry for the reimbursement is posted.

**The encumbrance entries are made to offset the purchase order expenses post in the Actuals Ledger when the purchase order is posted.**

- Step 8 Asset Management will hold the check pending receipt of the ACH transfer from GSFIC. Payments should be released to meet BOR payment deadlines. ACH payments should be receipted from GSFIC within two week. Pending release - Checks are filed in the GSFIC Payment Pending Suspense File.

### Receipt of payment from GSFIC

- Step 1 We receive an email from GSFIC and Wachovia notifying ASU of payment
- Step 2 Pull checks and check folders from GSFIC Suspense File
- Step 3 Mail ASU Check(s)
- Step 4 Update - Deposit Slip Form for cashiers to post the deposit. Include check disbursement information for Accounts Payable and Physical Plant

#### AR -Actuals Ledger

**DEBIT     118100**  
**CREDIT    125002**

***THIS REDUCES THE RECEIVABLE BALANCE IN THE ACTUALS LEDGER.***

- Step 5 Forward Wachovia Email Notice to Head Cashier with Banner - Deposit Slip Form attached. Copy Accounts Payable and Physical Plant.
- Step 6 Copy ACH Notice for check folder and mark check folder as payment received. Route check folder to cashiers for filing.
- Step 7 Print GSFIC Email Notice and staple to project invoice and journal entries. File this under the project file.

**6. CONSTRUCTION WORK IN PROCESS ACCOUNTING PROCEDURES**

The capitalization guidelines are listed in the Business Procedures Manual, Section 7.

As vouchers are processed and checks are issued for capital projects, journal entries need to be made as follows:

<b>CWIP ACCOUNTING ENTRY</b>		The chartfields used will be the same as the voucher expense line in the Actuals Ledger.
<b>DEBIT</b>	<b>169000</b>	
<b>CREDIT</b>	<b>PROJECT EXPENSE</b>	

Also, there is an End of Month process to reconcile CWIP to ensure all entries are made in a timely manner.

**7. PROJECT CLOSURE**

Physical Plant should notify Asset Management when a project has been completed and the asset is placed into service. Depreciation is based on the asset in service date.

The campus architect may be consulted if there are questions concerning the useful life or capitalization requirements for a given project.

Assets are added following the Business Procedures for the Asset Management Module listed on the GAFirst Website at: [http://www.usg.edu/gafirst/fin/docs/bus\\_process/](http://www.usg.edu/gafirst/fin/docs/bus_process/)

**8. DONATIONS & LEASING AGREEMENTS**

Please contact Vera Boyll concerning donations or leasing agreements for the University.  
 Phone: X4651                      Email: [vboyll@aug.edu](mailto:vboyll@aug.edu)

Donations consist of any item not purchased through Peoplesoft Financials that will live or be constructed on ASU property without an approved leasing agreement. These assets are insured by the state must be on inventory.

Information needed to place an asset on inventory:

- A.** Letter or Memo transferring ownership from donor or receiving department
- B.** Date of Donation
- C.** Date the Asset was Placed into Service
- D.** Unit Cost (Cost per item - primarily used for equipment)
- E.** Quantity                                      Value (If both are provided, we book the asset at the lowest value.)
- F.** Total Historical Cost (Including repairs, installation, etc.) or the Fair Market Value  
 (If both are provided, we will use the lowest value to book the asset per BPM instructions.)
- G.** Asset Description/Condition/Current Location
- H.** Serial ID, Model #, Manufacturer
- I.** Estimated Useful Life of the Asset

**9. SURPLUS, TRANSFER AND/OR DEMOLITION OF STATE PROPERTY**

**PLEASE CONTACT LEON SMITH CONCERNING THE PROCEDURES AND DOCUMENTATION REQUIRED FOR THE SURPLUS AND/OR TRANSFER OF ANY STATE PROPERTY.**

**PLEASE CONTACT VERA BOYLL CONCERNING THE PROPOSED DEMOLITION OF STATE PROPERTY.**

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## WORK FLOW CHECK LIST

**Listed below is a Work Flow Check List for your convenience!!!**

<b>SOURCE: ASU FUNDS or DONATION</b>	
<b>Vendors paid by ASU</b>	
Physical Plant	1. Create a Project File
Asset Management	2. Account Setup
Business Office	3. Revenue Posted As Needed
Budget Office	4. Budget Setup
Physical Plant	5. Enter Requisitions
Procurement	6. Purchase Order
Accounts Payable	7. Vouchers
Asset Management	8. Record CWIP
Physical Plant	9. Project Completed
Asset Management	10. Capitalize as Needed

<b>SOURCE: EXTERNAL (To be Reimbursed)</b>	
<b>Vendors paid by ASU pending reimbursement</b>	
Physical Plant	1. Create a Project File
Asset Management	2. Account Setup
Budget Office	3. Budget Setup
Physical Plant	4. Enter Requisitions
Procurement	5. Purchase Order
Accounts Payable	6. Vouchers
Asset Management	7. Record CWIP
Physical Plant	8. Request Reimbursement
Asset Management	9. Setup Receivable
Accounts Receivable	10. Receipt reimbursement
Asset Management	11. Disburse ASU Check
Physical Plant	12. Project Completed
Asset Management	13. Capitalize as needed

<b>SOURCE: EXTERNAL (i.e., GSFIC, etc.)</b>	
<b>Funds held externally - Vendors not paid by ASU</b>	
Physical Plant	1. Create a Project File
Physical Plant	2. Request a PTS PO
Physical Plant	3. Furnish Donation Information (Copies of All Invoices)
Physical Plant	4. Project Completed (Send copies of final invoice to Vera)
Asset Management	5. Capitalize as Needed

<b>PROJECTS WITH MULTIPLE FUNDING SOURCES</b>	
<b>Vendors paid by ASU with some expenses reimbursed and/or paid by external sources.</b>	
Physical Plant	1. Create a Project File  Enter a line for each vendor to be paid by ASU Enter a separate line for each payment that will be reimbursed Enter a separate line for the portions to be paid by an external source List Total Cost Under Asset Management
Physical Plant	2. Request a PTS Purchase Order for portions to be paid by external source.
Asset Management	3. Account Setup will be needed for portions to be paid by ASU check
Business Office	4. Revenue Posted As Needed
Budget Office	5. Budget Setup will be for portions to be paid by ASU check.
Physical Plant	6. Enter Requisitions for portions to be paid by ASU Check
Procurement	7. Purchase Order will be created for portions to be paid by ASU check.
Accounts Payable	8. Vouchers will be processed for portions paid by ASU check
Asset Management	9. Record CWIP as needed
Physical Plant	10. Request Reimbursement if needed
Asset Management	11. Setup Receivable if needed
Accounts Receivable	12. Receipt reimbursement if needed
Asset Management	13. Disburse ASU Checks
Physical Plant	14. Provide copies of invoices paid by external source.
Physical Plant	15. Notify Asset Management when project is completed
Asset Management	16. Capitalize as Needed