CPO Request Form/Workflow

User Guide
TABLE OF CONTENTS

Contents

INTRODUCTION................................................................................................................................................................... 3
CPO REQUEST PAGE ............................................................................................................................................................ 3
LAYOUT OF CPO REQUEST FORM ....................................................................................................................................... 3
WORKFLOW ........................................................................................................................................................................ 8
COMPLETING A CPO REQUEST ............................................................................................................................................ 9
CPO STATUS ...................................................................................................................................................................... 12
Helpful Tips ....................................................................................................................................................................... 12
SAMPLE TRANSACTIONS ................................................................................................................................................... 13
  Example 1: SWAT (SW Budget) ..................................................................................................................................... 13
  Example 2: CO Cost Recovery ....................................................................................................................................... 14
  Example 3: Campus A Reimburses Campus B for Travel............................................................................................... 14
DEFINITIONS...................................................................................................................................................................... 16
RULES ................................................................................................................................................................................ 16
GAAP ................................................................................................................................................................................. 17
APPENDIX A: CPO WORKFLOW ......................................................................................................................................... 18
INTRODUCTION

Welcome to the new CSU CPO request process! Effective December 2013, the Chancellor’s Office Accounting Department has implemented a new SharePoint form for all users to submit a Cash Posting Order (CPO). This new process will allow requestors to view their CPO at all points in the process and will also provide the current status to allow for full visibility. The CPO landing page on CSYOU will be the primary source for information on your pending and completed CPOs, and will facilitate obtaining approvals.

CPO REQUEST PAGE

To view pending or request new CPOs, you can navigate to the CPO request page from the CSYOU at Tools & Services>Financial Tools>CPO PROCESS. At the bottom of the CPO request page, there are 2 sections for pending and completed CPOs. The first section, “My CPO Requests”, will show all CPOs initiated by you and will remain here until the CPO has been distributed or cancelled. The second section, “Completed CPOs”, will show ALL CPOs processed for your campus after they have been distributed or cancelled.

LAYOUT OF CPO REQUEST FORM

Before creating a CPO Request, it is important to understand each of the fields, and how the CPO will look when it is finished. The following series of screen shots will outline and define key fields. Items in Red will appear on the final CPO as entered.

1. Memo/Data View - This button allows you to toggle back and forth between the CPO request and the Memo page, which will allow you to preview your CPO prior to submission.

2. CPO Status - The current status of the CPO will be here until distributed.
3. **CPO Number** – Once the CPO is submitted, the system will auto generate a CPO number which will be shown here.

4. **Preferred Processing Date** – Use this field to indicate a specific “value date” for the CPO. If blank, CPO value date will be the current date.

5. **Requested By** – Use to indicate whether you are acting on behalf of a campus or the Chancellor’s Office.

6. **Requestor Contact Info** – This is the person creating the CPO request.

7. **DOA Contact Info** – The DOA Contact field is used for the person delegated to be the final approver for your campus.

8. **Program Contact Info** – If needed. Can also be used for additional contacts on your campus.

9. **Subject Line** – This will be the subject of the CPO and will also appear on the Subject line of the system generated emails.

10. **Description** – Enter the detailed description of the transaction here. (Please do not delete or overwrite the default text)

11. **Additional Instructions** – Additional information you would like to provide CO Accounting. If needed.

12. **Attachments** – Provide all supporting documentation for the CPO as one attachment in this section.

13. **Cancel** – If you wish to cancel the CPO request at any time, this button can be used. There is also a box for comments to provide a reason for cancellation.
<table>
<thead>
<tr>
<th>CPO Approval Status: New Request</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Information</strong></td>
</tr>
<tr>
<td>CPO Numbers: 13-1</td>
</tr>
<tr>
<td>Requested Date: 11/12/2013</td>
</tr>
<tr>
<td>Requested By: [Name]</td>
</tr>
<tr>
<td>Preferred Processing Date:</td>
</tr>
<tr>
<td>CPO Details (as it will appear on the CPO)</td>
</tr>
<tr>
<td>Subject Line:</td>
</tr>
<tr>
<td>Detailed Description: The Chancellor’s Office has executed a transfer affecting the Systemwide Investment Fund Trust (SWIFT) as noted on the attachment. This transaction is...</td>
</tr>
<tr>
<td>Additional Instructions for Internal use (optional - will not appear on CPO)</td>
</tr>
<tr>
<td>Supporting Documentation</td>
</tr>
<tr>
<td>Attachments</td>
</tr>
<tr>
<td>Add another attachment</td>
</tr>
</tbody>
</table>
14. **CSU Fund** – if needed. Only use if both sides of the transaction are required to use the same CSU fund.

15. **Receiving Object Code** – The campus receiving funds will record the transaction to the FIRMS object code (FOC) shown here, if unknown leave blank.

16. **FOC Lookup** – Use the lookup function to return the name of the FIRMS Object code.

17. **Remitting Object Code** - The campus remitting funds will record the transaction to the FIRMS object code shown here, if unknown leave blank.

18. **Campus Totals** – This is a calculated field to show the sum of all transactions for a campus.

19. **Transaction Totals** – These 3 sections can be used to transfer funds for different related transactions.

20. **Campus Contacts** – Contact information for the partner campus(es) for the transaction(s).
21. **Grand Total** – The sum of all transactions and activity must equal zero or the CPO will not be saved.

22. **Additional Contacts** – if needed.

23. **Requesting Campus Chartfield** – For the campus requesting the CPO, these fields can be used for your local Chartfield values to ensure the transaction is recorded correctly.
WORKFLOW

The life cycle of a CPO request has been revamped to provide clarity and consistency to the overall process. At each step in the process, the system is designed to keep the requestor's informed of the current status as the document goes through the process. Each action (Approve/Disapprove) at these steps will change the status and an email will be sent. The email will contain a link for your reference and/or action for each request. The steps required for CPO Distribution are:

1. Requestor submits a CPO request – Emails Requestor and CPO Accounting
2. CPO Accountant reviews and finalizes memo and attachments - Emails Requestor
3. Requestor reviews and approves memo and attachments – Emails DOA
4. Designated DOA reviews and approves CPO request – Emails Accounting Manager and Requestor
5. Accounting Management approves and distributes CPO – Emails Requestor, DOA, Program Contact, Campus Contacts, Additional Contacts, Campus Budget and Accounting groups, and CO Recording Accountant(if needed).
COMPLETING A CPO REQUEST

Now that you have taken a tour of the form and the process, you can now submit your CPO Request. Below are the items required to complete your request:

1. Requestor contact info
2. DOA contact info
3. Subject Line
4. Description
5. Supporting Documentation
6. Remitting and/or Receiving FIRMS Object codes
7. Short Description and transfer amount by campus
8. Campus Contact(s)

Other fields on the form may be optional; however they can help with internal processing and/or communications so provide as much detail as possible. At any point in the process, you can click on the “Memo View” button in the upper left hand portion of the form to preview the CPO.

General Information

CPO Number – Default value is “13-0001” however your actual CPO number will be generated when the form is submitted for processing.

Request Date – This will default to the current date

Preferred Processing Date – Use this field to specify the value date. If left blank, the request date will be used.

Requested By - Use the radio buttons to indicate whether you are requesting on behalf of the Chancellor’s Office or a campus:
   If “Campus” is selected, use the drop-down box to identify your campus.
   If “Chancellor’s Office” is selected, click the “Other” radio button.

CPO Contact Information

The person completing the request will be the primary CPO contact for the request. As a requestor, your name and email will appear on the final CPO, should anyone have questions. (Required)

A program contact can be a person who may have more information about the purpose of the CPO. (Optional)

The Delegation of Authority contact (DOA) is the representative designated by your campus that has the authority to approve the CPO. A copy of the final CPO package will be sent to these persons. (Required)
**CPO Details**

a. CPO Subject Line - The title of the CPO. This will identify this CPO transaction on all reports including the journal entries drill-downs, bank statements and email correspondences. *Required*

b. CPO Detailed Description – The purpose of the CPO. This will appear on the CPO memo to further describe the transaction. The default text “The Chancellor’s Office has executed a transfer affecting the Systemwide Investment Fund Trust (SWIFT) as noted on the attachment. This transaction is “must appear in each CPO, so please do not overwrite or delete the text. *Required*

**Supporting Documentation**

Use this section to add the backup for your transaction(s). Multiple files can be added, however it is recommended that attachments are consolidated into one file. *Required*

**Additional Instructions for CO Internal Use**

Use this section to provide additional information to the CPO processing team that may impact the treatment of the CPO. For example, you can use this section to indicate that the transaction should be treated as an abatement or a prepaid. Information here will not be included in the CPO memo. *Optional*

**Accounting Instructions**

a. CSU Fund: Optional. Enter the 3-digit CSU Fund if the CPO has to be recorded into a specific CSU fund. If the CSU Fund is populated, it will require the other campus(es) to record the transaction accordingly. If it is not a requirement leave it blank.

b. FIRMS Object Codes: NOT the PeopleSoft account numbers. Because each campus, including the CO, uses a different PeopleSoft account number for the same activity, using the FIRMS object code ensures that the recording of the CPO is consistent within the CSU system. Each PeopleSoft account chartfield is mapped to a FIRMS object code.

Receiving Agency Accounting Entry – enter the FIRMS object code and description to be used by the campus or CO who will be receiving funds. Enter more than one object code if necessary. *Required*

Remitting Agency Accounting Entry – enter the FIRMS object code and description to be used by the campus or CO who is sending the funds. *Required*

For both Receiving and Remitting if additional object codes are required, click the arrow to add a new row.
CPO Transfer Information

Descriptions: Please enter at least one (up to 3) descriptions to provide additional detail information or further breakdown the transfer amounts as needed. *(Required)*

Enter the dollar amount being transferred to and/or collected from each campus for each column. *(Required)*

Campus Contact: Please enter the information for the contact person on campus that should be notified when the campus accounting department receives the CPO. *(Required)*

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Acc Code</th>
<th>Total</th>
<th>Description 1</th>
<th>Description 2</th>
<th>Description 3</th>
<th>Campus Contact</th>
<th>Jnl Ln Ref</th>
<th>Line Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Systemwide Prov</td>
<td>6610</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chancellor's Office</td>
<td>6620</td>
<td>150.00</td>
<td>100.00</td>
<td>50.00</td>
<td></td>
<td>Calstate Chancellor <a href="mailto:Calstate@calstate.edu">Calstate@calstate.edu</a> 562-555-1212</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SW Clearing</td>
<td>6630</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bakersfield</td>
<td>6630</td>
<td>150.00</td>
<td>(100.00)</td>
<td>(50.00)</td>
<td></td>
<td>Bakersfield Calstate <a href="mailto:Bakersfield@calstate.edu">Bakersfield@calstate.edu</a> 661-555-1212</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Requesting Campus PeopleSoft Chartfields

An added feature to the new CPO process is that the requesting campus can enter their local PeopleSoft chartfield values to ensure the transaction is recorded properly. After the CPO is distributed, thin information will appear on the bottom of the memo.

Enter the chartfield strings, including the amount breakdown, to be used to record the CPO transaction.

Jnl Ln Ref: Skip. This will be automatically be populated by the CPO number when the CPO number is assigned to the request.

Line Description: Enter a description up to 30 characters, spaces included, that will identify this CPO in PeopleSoft. This description will appear in drilldown and query reports.
Once you have entered all data, your CPO can be saved to be worked on later, or submitted for processing.

**CPO STATUS**

CPOs can be in 4 statuses prior to distribution:

1. New Request – Has not been submitted for processing
2. CPO Submitted – CPO number issued and sent to CPO Accounting for processing
3. Requestor Approved – Requestor approved and sent to DOA for campus approval
4. DOA Approved – DOA approved and sent to CO Accounting Manager for distribution

**Helpful Tips**

Should 2 people work on the same request, both names and contacts can be listed provided that they are separated by a semicolon as shown below:

The additional contact will also appear on the CPO as entered:

The workflow does not support multiple approvers, so only one user may approve/disapprove a CPO request. This method is not recommended, however the option is available, should the need arise.
Whether saving or submitting, the transaction and/or grand totals must equal zero before you can proceed. The grand total at the foot of will be outlined in red dashes, and the request may not be saved nor submitted.

| Totals | 1.00 | 1.00 | 0.00 | 0.00 |

Additional Contacts

<table>
<thead>
<tr>
<th>Name</th>
<th>Email Address</th>
<th>Work Phone</th>
</tr>
</thead>
</table>

CPO requests that have been saved or submitted, can always be accessed through the “CPO Process” page on CSYOU in the section labeled “My CPO Requests”.

SAMPLE TRANSACTIONS

Example 1: SWAT (SW Budget)
A campus decides that they need supplemental funding for Project A. They have estimated the cost of the project to be $200,000. They have received approval for this funding from Ben Quillian and Rodney Rideau. These funds will be issued through the Systemwide Budget office as a Systemwide Allocation Transfer (SWAT).

Step 1. Campus Requests funding.

Step 2. The Systemwide Budget Office will issue a Budget Allocation Memorandum directing Resource Management Office (RMO) to issue a SWAT.

Step 3: It is advised that campuses record a receivable for the allocation amount (after receiving the Budget Allocation Notification from SW Budget Office) and spend against currently available cash. The actual cash transaction via a SWAT CPO will be processed in the 4th quarter of the fiscal year. All inquiries regarding the timing of actual CPOs should be forwarded to individual campus’ Budget Office.

Step 4. RMO completes a Cash Posting Order to request that $200,000 be deducted from the systemwide Priority Bank of CSU account and be added to the campus’s Bank of CSU Account. Their $200K CPO request form goes to the CO General Accounting Department for processing.

Step 5. The CO General Accounting Department processes the CPO request, issues and distributes the CPO to the campuses.

Once the Cash Posting Orders has been processed; the actual redistribution of SWIFT funds is complete. Each campus would see one transaction on its Bank of CSU statement: the inflow of $200K inflow from the SW Priority.

The campus’s GL at the end of the month would look like the following:

DR Cash 101100; CR 506100 for the $200K

Within the CO’s books, the following complementary entries would appear:

DR Cash 680100; CR 101100 for the $200K
Note that nothing would happen at the actual bank (Wells Fargo/ US Bank). No investments would be liquidated/reinvested since this was simply a shifting of resources between two entities that participate in the investment pool.

**Example 2: CO Cost Recovery**

ITS purchases Blackboard software on behalf of several campuses. They have incurred the total cost at the Chancellor’s Office and need to recoup the cost from each campus.

Step 1. ITS completes a Cash Posting Order to request that cash be deducted from the campuses Bank of CSU account and be added to the CO’s Bank of CSU Account. Their CPO request form goes to the CO General Accounting Department for processing.

Step 2. The CO General Accounting Department processes the CPO request, issues and distributes the CPO to the campuses.

Once the Cash Posting Orders has been processed; the actual redistribution of SWIFT funds is complete. Each campus would see one transaction on its Bank of CSU statement: the outflow/inflow of cash in the amount of the expenditure/revenue.

The campus’s GL at the end of the month would look like the following:

\[
\text{DR Software 616003; CR Cash 101100}
\]

Within the CO’s books, the following complementary entries would appear:

\[
\text{DR Cash 101100; CR 580194: Cost Recovery from Other CSU Funds within 0948 (between campuses or CO) (or abate against the original expense if within 485)}
\]

Note that nothing would happen at the actual bank (WellsFargo/ US Bank). No investments would be liquidated/reinvested since this was simply a shifting of resources between two entities that participate in the investment pool.

**Example 3: Campus A Reimburses Campus B for Travel**

Campus A agrees to reimburse Campus B for faculty member Smith’s time related to the XYZ project. Campus B has incurred the total cost and need to recoup from Campus A.

Step 1. Campus B completes a Cash Posting Order to request that cash be deducted from Campus A Bank of CSU account and be added to Campus B’s Bank of CSU Account. Included with the request is the related agreement which indicates Campus A approval to reimburse Campus B. Their CPO request form goes to the CO General Accounting Department for processing.

Step 2. The CO General Accounting Department processes the CPO request, issues and distributes the CPO to the two campuses.

Once the Cash Posting Orders has been processed; the actual redistribution of SWIFT funds is complete. Each campus would see one transaction on its Bank of CSU statement: the outflow/inflow of cash in the amount of the expenditure/revenue.

The Campus B’s GL at the end of the month would look like the following:
DR Cash 101100; CR 580194: Cost Recovery from Other CSU Funds within 0948 (between campuses or CO) (or abate against the original expense if within 485)

Within the Campus A’s books, the following complementary entries would appear:

DR Other Expense 660090; CR Cash 101100

Note that nothing would happen at the actual bank (WellsFargo/ US Bank). No investments would be liquidated/reinvested since this was simply a shifting of resources between the two entities that participate in the investment pool.
DEFINITIONS

Systemwide Investment Fund-Trust (SWIFT): CSU Investment pool

Cash Posting Order (CPO): Mechanism to move Systemwide Investment Fund Trust (SWIFT) dollars between campuses and the Chancellor’s Office (CO).

Allocations: CO, Systemwide (SW) or a Campus supporting a specific program on another campus.

De-allocations: Return of a specific campus’ program funding to the CO, SW or a campus; these transactions would be recorded as a reduction to SWAT in, 506000.

Systemwide Allocation transfer (SWAT): Supplemental campus funding used for special programs from Priority Fund issued by the Systemwide Budget office; these funds are issued as a cash posting order (CPO). SWATs may only be used in the CSU Operating Fund (CSU Fund 485). The campus will always record as a SWAT in, 506100.

Request for Cash Transfer Order (RCTO): A form from the Chancellor’s Office (CO) Budget Office that CO departments use to request funding to be sent to the campuses for specific campus program funding; these funds are issued as a cash posting order (CPO). RCTO may only be used in the Lottery Fund (CSU Funds 481) and the CSU Operating Fund (CSU Fund 485).

Cost Recovery: a method to recoup costs expended for goods or services on behalf of another. This is an expense on campus A records and Cost Recovery revenue on campus B or CO’s records.

Campus Cost Recovery: Reimbursement to a campus for goods or services initially purchased/paid for by the campus but for which the CO is the ultimate payer and therefore should be recorded on the CO books. This is an expense on the CO records and could be either abatement (reduction of expense) or recorded as Cost Recovery Revenue (580194) on campus records.

CO Cost Recovery: Reimbursement to the CO for goods or services purchased on behalf of a campus which should be recorded on the campus books. This is an expense on the campus records and abatement on CO records.

RULES

• It is the campus’ responsibility to obtain the remitting campuses approval prior to submitting the CPO request. Some written acceptance from the remitting campus that the charge has been agreed upon by both parties. This can be in the form of an agreement, contract, MOU, or an email exchange.

• For registration fees to conferences or seminars, the conference host should complete the CPO request form for all campuses attendees. Included in the request can be a list of attendees by campus, along with conference information.

• Campus CSU Operating fund (485) should only record SWAT transfers in 506100. In the event that a campus needs to reallocate 485 funding to another campus SWAT IN object code should be issued.

• SWATs and RCTO will only be used to provide Allocations to a campus or reallocations between campuses. Such as::
  o Reallocation of SWAT or RCTO funding
- Awards/Grant
- Development (Faculty & Staff development)
- Travel Expenditures (Campus is operating the program)
- Training (Campus is operating the program)
- Stipends
- Undesignated Allocation (Summer Arts, MTSI, CLA Assessment, RIAP, EAP, LMS, QI, Troops to College, ARI, COAST, etc.)
- Conference Sponsorships (No specific expenditures can be identified. Funding is for the conference as a whole)

- CPO with no SWAT or RCTO will be used for Campus & CO Cost Recovery
  - Campus Cost Recovery include but are not limited to:
    - Release time (Faculty with instruction appointments that are replaced with another faculty to perform grant activities)
    - Assigned time (Faculty performs additional duties beyond their regular campus appointment)
    - Release time (Faculty with instruction appointments that are replaced with another faculty to perform grant activities)
    - Training (campus is doing work on behalf of a CO project)
    - Travel Expenditures (campus is doing work on behalf of a CO project OR a CO department decides to pay for actual travel cost incurred)
    - Conference fees or misc costs
    - Proctoring (ELM Reimbursement)
    - Misc Expenses
    - Athletic Game Guarantees
  
  - CO Cost Recovery include but are not limited to:
    - Audit Fees
    - Commercial Paper Lease Payments
    - Fire Marshall Charges
    - Meeting Registrations
    - Release time (Faculty with instruction appointments that are replaced with another faculty to perform grant activities)
    - Abilene Fees (CSU Network Backbone)
    - ITS Expenditures (ex. Blackboard)
    - Library Expenditures (SEIR)

**GAAP**

GAAP treats SWATs as State Appropriation revenue. Object codes 506100 and 680100 (CO Only) will map to State Appropriations, Noncapital for GAAP basis reporting. Campus will continue to make a GAAP entry to record the GF state appropriations (= base allocation order plus any supplemental allocation orders or reallocation of campus to campus funding).
APPENDIX A: CPO WORKFLOW

Cash Posting Order (CPO) Workflow Process

1. Requestor Submits a Request
   - Account Reviews, approves and Packages support

2. Requestor reworks and resubmits
   - Accountant to adjust back up support

3. Accountant Approved?
   - No
     - Accountant Approved?
       - No
         - Manager Review and Approves
           - No
             - System Emails to requestor and contacts
           - Yes
             - DOA Reviews and Approves
               - No
                 - System Emails to requestor and contacts
               - Yes
                 - Requestor Approved?
                   - No
                     - Accountant Approved?
                       - No
                         - System Emails to requestor and contacts
                       - Yes
                         - System Emails to requestor and contacts
                   - Yes
                     - Accountant Approved?
                       - No
                         - System Emails to requestor and contacts
                       - Yes
                         - System Emails to requestor and contacts