Office of Disbursements
Fiscal Year-End Processing
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1 About this Guide

This guide is intended to highlight important procedures / processes that must occur at fiscal year-end as it relates to payments issued by the Office of Disbursements on behalf of the University.

1.1 Who Should Use It

The guide is intended for use by all University departments.

1.2 Purpose

The purpose of this guide is to provide general instructions for the review and management of payments that impact fiscal year activity and budgets.
2 How the Purchasing Unit Interacts with the Disbursements Unit

The mission of the Purchasing Unit is to provide advice and support to the University community in the procurement of goods and services, and to promote the efficient and effective use of financial resources in compliance with applicable laws and regulations. (The Purchasing Unit is a sub-Unit of Business Services).

The Purchasing Department is the official purchasing agent for Georgia State University. To find valuable information on procedures for State procurement, visit the Purchasing Department’s Website: http://www2.gsu.edu/~wwtpch/

The mission of the Office of Disbursements is to promote fiscal responsibility and accountability over the expenditure of university funds. The Office accomplishes this mission by providing advice to the university community on policies applicable to expenditure processing; paying the university's vendors in a timely and accurate manner; and recording and reporting vendor payments in compliance with regulatory requirements.

Office of Disbursements webpage is located at: http://www2.gsu.edu/~wwwfas/FinancialOperation/index.htm

Disbursements and Purchasing work together to ensure the proper processing of expenditures.

**Reasons for Contacting the Purchasing Office**

- When/How to Request a Purchase Order
- Purchase Order Encumbrance/Adjustment
- Purchase Order Change/Cancellation
- Purchase Order Dispatch
- Questions Regarding Receiving (Central Receiving)
- The Competitive Bid Process
- Contracts (Contact Legal Affairs and/or Purchasing)
- How to Set Up a Vendor
- Address Corrections for Vendors or Students
- How to Enroll a Vendor for Electronic Funds Transfer (EFT)
- Questions Relating to Leases/Rental/Service
- Questions Relating to Service Maintenance Agreements
- Requests for Vendor Direct Billing and/or Credit Applications
- Payments Using the Purchase Card (P-Card)
3 Fiscal Year-End

- Fiscal year-end is June 30, 2012.
- The last business day prior to June 30th is Friday, June 29th. Disbursements must complete all payment processes by Friday, June 29th, 2012.
- All expenditures related to Fiscal Year 2012 must be paid by June 29 or have funds encumbered by June 15th to pay the expenditure using 2012 funds, at a later date.
- Spectrum vouchers must be entered and approved, and have payment documents delivered to Disbursements by June 15th. Unpaid Spectrum vouchers will be deleted from Spectrum System on Friday, June 29, 2012.
- Departments will be unable to enter Spectrum Express Purchase Orders and Vouchers after June 15th, 2012. Vouchers and Express Purchase Orders not approved through workflow by 5 PM on this day, become invalid. Users will have access to inquire and run reports. Access will be restored on Monday, July 2, 2012 (Contact the Spectrum Office for information, if needed).
- Departments will be unable to enter PantherMart payment requests after June 15th, 2012. Expect an email addressed to All Spectrum Users with further details, after May 25th.
- Departments using PantherMart may enter Purchase Orders for Catalog orders, for purchases costing less than $3,000, until close of business on Monday, June 25th.
- Departments using PantherMart may enter FY12 Travel Authorizations (Travel POs) for travel which begins or ends in FY12 until close of business on Monday, June 25th.
- Expenditures related to Fiscal Year 2012 which are not paid by June 29, should be processed early in July, 2012. Please continue to send invoices to Disbursements after the June 15th deadline. If these invoices are not encumbered, then FY13 funds will be used to pay the expenditures.

June 30th of each year marks the end of a fiscal year at Georgia State University, and other State of Georgia institutions. The end of the fiscal year marks the official deadline for the recording and payment of expenditures, which must occur within the accounting period ending June 30th. For the Office of Disbursements to meet this deadline, all recorded expenditures must be paid on
or before June 29th. Invoices or vouchers must be paid or deleted from the accounting system on June 29th. Funds must be encumbered on an approved purchase order no later than June 15, 2012, in order to allow current fiscal year funds (FY12) to be used to pay an expenditure when the invoice arrives after June 30, 2012.

This year, FY12, departments with access to PantherMart may issue PantherMart Purchase Orders for catalog items, costing less than $3,000, through the close of business on June 25th, 2012. Also, Travel Purchase Orders may be issued in PantherMart through the close of business on June 25th, 2012. (A Travel Purchase Order is created using the electronic Travel Authorization form in PantherMart. A Travel Purchase Order/Travel Authorization may be used to encumber FY12 funds for estimated travel expenses, for travel which begins or ends in FY12).

Each department within Georgia State University has a responsibility to closely manage and monitor expenditures to ensure proper recording and payment at fiscal year-end. Bear in mind that the volume of documentation, and resulting transactions processed by the Office of Disbursements during the final days prior to fiscal year-end is tremendous. We strongly urge departments not to delay submission of documentation, but rather to process and submit documentation daily. Also, departments need to ensure proper workflow approval in order for Disbursements to meet the year-end demand for payment processing.
4 Managing Expenditures at Fiscal Year-End

The deadline for unlimited departmental access to Spectrum and PantherMart Systems for fiscal year 2012 is 5:00 PM on June 15, 2012. Why so early? After a department has made all encumbrance and expenditure requests, the Office of Disbursements requires time to audit, process, and pay all expenditures before June 29.

- Submit year-end Spectrum payment requests and PO entries no later than June 15. Ensure electronic workflow approval of Spectrum vouchers and Express Purchase Orders by 5 PM on June 15. Payment documents must be delivered to the Office of Disbursements by 5 PM on June 15.

- Submit year-end PantherMart payment requests and PO entries no later than June 15. PantherMart allows payment documents to be scanned directly into the system. Ensure form entry and PO entry (and document delivery to the Office of Disbursements, where applicable) by 5 PM on June 15.

This year, FY12, PantherMart users will be able to shop and create Purchase Orders for catalog items costing less than $3,000, until close of business on Monday, June 25th, 2012. Also, departments using PantherMart may enter Travel Authorizations (Travel POs) for FY12 until close of business on Monday, June 25th.

IMPORTANT: For payments to Independent Contractors – Submit documentation packets to Purchasing early enough to allow sufficient time for document review and Purchase Order dispatch - Allow 10 business days for processing.

The Office of Disbursements is located in Suite 400A of Sparks Hall. The operating hours for the Disbursements window are 9 A.M. until 5 P.M., Monday through Friday.

Follow the guidelines below for effective departmental management of expenditures at fiscal year-end:

1. Fiscal Year Documentation Submission
3. Failure to Meet the Fiscal Year Submission Deadline
4. Approval of Funds  
5. Vendor Invoicing  
6. Identifying Outstanding Vouchers  
7. Voucher Deletion  
8. Voucher Deletion Reporting  
9. Encumbering Funds for Items not Invoiced by Year-End  
10. Prepaid Expenditures – General and Travel  
11. Managing Purchase Orders  
12. Managing Duplicate Payments  
13. Request Vendor Statements for Review  
14. Route Purchase Order Invoices to Disbursements for entry by Disbursement Staff  
15. Do Not Hold Checks  
16. Identifying Unpaid Travel Vouchers and Travel Purchase Orders  
17. Prepaid Travel Expenditures – General and Travel
<table>
<thead>
<tr>
<th>FISCAL YEAR-END GUIDELINES</th>
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</thead>
<tbody>
<tr>
<td>Topic</td>
</tr>
<tr>
<td>Fiscal Year Documentation</td>
</tr>
<tr>
<td>Submission</td>
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<tr>
<td></td>
</tr>
<tr>
<td>1st Document Processing</td>
</tr>
<tr>
<td>Deadline: June 15</td>
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<tr>
<td>2nd Processing Deadline:</td>
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<tr>
<td>June 25th if issuing a</td>
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<tr>
<td>PantherMart Purchase</td>
</tr>
<tr>
<td>Orders for catalog orders,</td>
</tr>
<tr>
<td>costing less than $3,000.</td>
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<td></td>
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</tbody>
</table>
- Also -
  Travel Authorizations (POs) may be entered into PantherMart for FY12 until close of business on 06/25/2012.

<table>
<thead>
<tr>
<th>Failure to Meet the Fiscal Year Submission Deadline</th>
<th>10 business days).</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 06/15/2012 - process Deadline for Travel Purchase Orders – entered into Spectrum – must be entered and approved through workflow, with Travel Authorizations signed and available. <strong>Workflow approval required by 5 PM on 06/15/2012 or Purchase Order becomes invalid.</strong></td>
<td></td>
</tr>
<tr>
<td>• 06/25/2012 – process deadline for purchase of catalog item, costing less than $3,000, in PantherMart.</td>
<td></td>
</tr>
<tr>
<td>• 06/25/2012- process deadline for Travel Authorizations to be entered into PantherMart, only. FY12 funds may be encumbered using a Travel Authorization, provided the travel begins or ends in FY12. <strong>Travel Authorizations (Travel PO) may be entered into PantherMart until close of business on 06/25/2012.</strong></td>
<td></td>
</tr>
</tbody>
</table>

- Unprocessed vouchers in Spectrum will be deleted if documentation is received after the deadline. The documentation will be returned to the department for re-entry in the new fiscal year (July 2nd, 2012 for FY13), when access to Spectrum system is granted.

Query to Identify Unpaid Spectrum Vouchers:

- **GSU_AP_UNPAID_VOUCHERS**

  This query provides real-time listings of all Spectrum vouchers entered against a department’s budget, which remain unpaid.

- PantherMart Vouchers having documents received or scanned into the system by 06/15/2012, will be processed. (**Expect an email addressed to All Spectrum Users with further details, after May 25th**).

- Expenditures related to Fiscal Year 2012 which are not paid by June 29, should by entered by Wednesday, July 11, 2012 (via data entry into PantherMart by July 11,
2012, for departments with PantherMart access).

**IMPORTANT NOTE:** Expenditures neither paid by June 29, nor encumbered by June 15, will be charged against the FY2013 budget, meaning FY13 funds will be used for the payment. **The submission of these invoices/vouchers is critical!** Any invoice dated June 30th or earlier must be documented to avoid a misstatement on the Annual Financial Report. It is critical that invoices dated June 30th or earlier are processed/entered no later than July 11, 2012!

PantherMart will accept Purchase Order entries for catalog purchases, costing less than $3,000, and FY12 Travel Purchase Orders, until June 25th, 2012.

<table>
<thead>
<tr>
<th>Approval of Funds</th>
<th>Allowable expenditures must be properly documented and fully approved through workflow by 5 PM on 06/15/2012 (where applicable). Payment Request documentation must be signed by the appropriate authority and the voucher must pass a budget check.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Deadline for Final Workflow Approval is</strong></td>
<td><strong>June 15, 2012</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vendor Invoicing</th>
<th>Departments should make every effort to request invoices from vendors prior to the fiscal year-end deadline of June 15. At peak times of the year, and especially at fiscal year-end, auditing and processing of payments may take 10 business days or more to complete. Also see <a href="#">Encumbering Funds for Invoices Not Received by Year-End</a>.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submit FY2012 Invoices for Payment Processing by June 15th. Encumber Funds by June 15 to Pay FY2012 Expenditures at a Later Date.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Identifying Outstanding Vouchers</th>
<th>As we approach the end of the fiscal year, identify unpaid vouchers. <strong>From the Spectrum Financials System</strong>, run a query to identify outstanding vouchers. This process is best used on a regular basis,</th>
</tr>
</thead>
</table>
| Mark Your Calendar to Identify Unpaid Vouchers. | but especially as the fiscal year-end approaches.  

Spectrum Voucher Query Name:  

- **GSU_AP_UNPAID_VOUCHERS**  
The above query provides real-time listings of all Spectrum vouchers entered against a department’s budget, which remain unpaid.  

Additional information regarding PantherMart transaction entry at Fiscal Year End will be emailed to All Spectrum Users after Friday, May 25th, 2012.  

| Voucher Deletion Reporting | A listing of deleted vouchers may be requested by sending an e-mail to jpearson@gsu.edu or accountspayable.gsu.edu. Deleted Spectrum vouchers should be re-entered in the new fiscal year.  

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**Voucher Deletion**  

Vouchers Deleted on June 29 Generally Create Funds Availability.  

This situation should be monitored closely at year-end.  

Spectrum Vouchers not processed by fiscal year-end will be deleted from Spectrum by the Office of Disbursements.  

Voucher deletion generally occurs at noon on the final business transaction day for fiscal year-end. In fiscal year 2012, unprocessed vouchers will be deleted on June 29.  

Documentation for Spectrum vouchers received after the deadline will be returned to the department for re-entry in the new fiscal year (July) when access to systems is granted (vouchers should be entered into PantherMart in FY13, where accessible). For these vouchers, FY13 funds must be used for the payment.  

**What does it mean if my voucher is deleted on June 29th?**  

_Vouchers deleted on June 29th cause funds to be released back into the budget at a time when the funds are unable to be encumbered._  

Additional information regarding PantherMart transaction entry at Fiscal Year End will be emailed to All Spectrum Users after Friday, May 25th, 2012.  

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<table>
<thead>
<tr>
<th>Send Your E-Mail early July to Request a Listing of Deleted Vouchers</th>
<th>(July) when access to the system is granted (vouchers should be entered into PantherMart, where accessible).</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Encumbering Funds for Items not Invoiced by Year-End</strong></td>
<td>If a department expects to pay for a purchase using current fiscal year 2012 funds, but the item will not be invoiced by June 15th, the fiscal year-end processing deadline, the department should enter an Express Purchase Order for the purchase, into SPECTRUM. An Express Purchase Order will serve to encumber funds from the current budget (FY12) for payment processing after the close of FY12. Express Purchase Orders must be entered and approved through workflow prior to the deadline of June 15, 2012 at 5:00 P.M.</td>
</tr>
<tr>
<td>Enter PO by close of business 06/15/2012.</td>
<td><strong>Additional information regarding PantherMart transaction entry at Fiscal Year End will be emailed to All Spectrum Users after Friday, May 25th, 2012.</strong></td>
</tr>
</tbody>
</table>
| (PantherMart - if purchasing a catalog item, costing less than $3,000, enter PO into PantherMart by close of business on 06/25/2012. Travel Authorizations (Travel POs) can be entered into PantherMart until June 25th, 2012). | **NEW FOR FY12** - Departments using PanterMart may enter Purchase Orders for Catalog orders, for purchases costing less than $3,000, until close of business on Monday, June 25th. 
**Also** - FY12 Travel Authorizations (Travel POs) can be entered into PantherMart until June 25th, 2012. 
Direct all questions regarding the purchase of goods and services using an Express Purchase Order to Purchasing at (404) 413-3150. |

**Prepaid Expenditures**

**General and Travel**

Required to Pay a FY2013 Expenditure in FY2012? Code the Expenditure to a Prepaid Account. 

A prepaid expense is an expenditure that demands payment, now (current FY), for an activity or purchase related to the next fiscal year. The expenditure is paid before June 29, but is charged against next year’s budget. FY13 Expenditures that must be paid in FY12 should be entered by June 15 as prepaid, and charged to
account #132100, for general expenditures (excluding travel). Pre-paid travel expenditures are coded to the “travel” pre-paid account, 132110 (requires the traveler’s vendor identification number to be entered into the open-item field). In July, the start of the new fiscal year, the Office of Disbursements will create a journal entry to expense vouchers previously setup as prepaid. (The expense will be recorded in FY13).

Information regarding PantherMart transaction entry at Fiscal Year End will be emailed to All Spectrum Users after Friday, May 25th, 2012.

Departments should not (ever) enter travel vouchers into PantherMart. Instead, a Travel Authorization is entered, which creates a purchase order (encumbrance) for estimated travel expense. A travel authorization entered into PantherMart may be charged to the pre-paid account, 132110, if entered in FY12 for a FY13 expenditure.

Managing Purchase Orders

Clearing your Purchase Order inventory can be especially challenging at fiscal year-end. Cancelling a Purchase Order that is not valid, prior to year-end, is critical! (If a Purchase Order is cancelled before the June 15th deadline, this creates available funds).

Before carrying Purchase Orders to the new fiscal year, consider the following:

1. Is the Purchase Order old and no longer active?
2. The Purchase Order shows no activity. Is there a problem? (Perhaps a department entered a voucher for payment instead of having Disbursements enter a voucher against the Purchase Order).
3. The Purchase Order has a remaining balance. Should the Purchase Order remain open?

Run Spectrum Queries listed here - Purchase Orders generated by PantherMart will be listed on Spectrum queries
It may be necessary for a department to request that a Purchase Order be closed or adjusted. Such requests are handled by the Purchasing Unit. Contact the Purchasing Manager at (404) 413-3150 for assistance.

The Office of Disbursements will handle PURCHASE ORDER INVOICE related questions:

- For invoicing of tangible goods and services (excludes consultant/independent contractor services) via Purchase Order, contact Jonathan S. Williams, Accountant, at jwilliams239@gsu.edu or (404) 413-3051, Razak Danmola, Accountant, at RDANMOLA@GSU.EDU or (404) 413-3052.
- For invoicing of consultant or independent contractor services via Purchase Order, contact Alvena Jefferson, Assistant Manager at ajefferson@gsu.edu or (404) 413-3048.
- For travel payments via Purchase Order, contact Trennye Blackburn, Assistant Manager, at tblackburn@gsu.edu or (404) 413-3054.

Purchase Order queries should be run regularly, and especially as the fiscal year-end approaches. Use the following queries in the Spectrum Financials System to determine what action is required:

1. **GSU_PO_Open_Enc_By_Dept_Range**  
   Query lists all Open Pos on record in the system (includes prior year POs).

2. **GSU_PO_ENC_AND_VCHR**  
   Query shows PO encumbrance by line and vouchers entered against the PO.

3. **GSU_PO_PAYMENTS**  
   Query shows vouchers entered against a PO. Voucher may be paid or pending payment.
4. **GSU_PO_STATUS_BY_USERID** or **GSU_PO_STATUS_BY_PO_ID**
   Review PO Status. If PO Status is Completed, the PO has been paid/closed.

5. **GSU_PO_NOT_DISPATCHED**
   (Enter department ID#)
   Identify the action to be taken. Contact Purchasing with questions.
   If no payment is pending, do the following:

**Goods/ Services (excluding consultant/independent contractor services):**

- Determine if the goods have been received.
- If goods have been received, contact Jonathan S. Williams and Razak Danmola in Disbursements to inquire if the vendor’s invoice has been presented for payment. Disbursements will need the invoice to process payment. Contact the vendor and request a copy of the invoice and scan a copy to Jonathan S. Williams and Razak Danmola.

**Consultant / Independent Contractor Services:**

1. Determine if service has been successfully performed and ensure PO has been dispatched (by Purchasing). *Important Note: Send the contract and other documentation to Purchasing, allowing sufficient time for Purchasing’s review and dispatch of the PO. Do not send the documentation to Disbursements until the PO has been dispatched by Purchasing.*

2. If service has been successfully performed send the following to Alvena Jefferson in Disbursements, for
### Payment Processing:
- Copy of the signed Consultant Contract
- Copy of the Contract Routing Form
- CPA Form (Consultant Payment Authorization Form). Form provides approval for payment of the invoice.
- Invoice
- Signed WCRQ Form or CIPC Form

**Payments for “Services” processed against a PO entered into PantherMart will require a Cost Receipt entry before payment can be made.**

### Travel:
- Determine if the travel engagement has been completed.
  - Travel Completed? If the travel will be completed in FY12, submit a Travel Expense Statement by June 15th.
  - Travel engagement crosses fiscal years? If the travel engagement spans fiscal years, departments may choose to pay the expenditure against the FY12 PO, or cancel the FY12 PO by the June 15th deadline, and enter a FY13 PO for the expenditure.

### Managing Duplicate Payments

| Has a Vendor been overpaid? | Check financial reporting to ensure duplicate payments have not been processed (monthly financial review process). If duplicate payments have been processed, contact the vendor immediately to request a check for the overpayment. Submit the check to Disbursements for deposit processing along with sufficient information to credit the deposit. |
| Has the Overpayment Been Resolved? | |

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| If an overpayment has not been resolved, notify Disbursements, immediately. Email jpearson@gsu.edu and accountspayable@gsu.edu to report the overpayment. If a check for the overpayment is received by the department, **send the Check to Disbursements by June 25th for Deposit by June 29th.** | Checks received after June 29th may require special handling. (Deposits are submitted to the University Cashier. However, checks for overpayments to vendors are submitted to Disbursements, then routed to the University Cashier).  
- If Disbursements has e-mailed your department regarding a duplicate payment, ensure a satisfactory response and resolution. Disbursements must have resolution details on file for audit purposes. |
|---|---|
| **Request Vendor Statements for Review** | **Request vendor statements for review** (generally, vendors with whom we conduct frequent business). Ensure that all invoices listed on the vendor’s statement have been received and processed before June 15, 2012. (We cannot process payment from a statement or from a pro forma; request a copy of the invoice from the vendor).  
Note: Vendor credits cannot be entered into PantherMart via the Payment Request Form. To ensure a vendor credits is used and properly recorded in the accounts payable system, do the following:  
- Record the full chartfield information directly onto the vendor’s invoice.  
- Scan the credit memo/credit invoice and email it to Disbursements – accountspayable@gsu.edu  
- Disbursements will enter a voucher for the credit memo directly into Spectrum. |
| **Route Purchase Order** | **Purchase order related invoices should not be entered by** |

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| Invoices to Disbursements for entry by Disbursements Staff | the department, but delivered promptly to the Office of Disbursements for entry and processing against the Purchase Order.

Vendors should be instructed to send invoices for goods ordered by Purchase Order directly to the Office of Disbursements for payment processing. The Office of Disbursements must verify that goods were properly received prior to payment processing. The invoice is held until it can be matched with receiving data from the Central Receiving Department, where applicable.

**Note:** Vendors occasionally misdirect Purchase Order invoices. Departments are encouraged to aid in the delivery of the invoices to Disbursements. Do not assume Disbursements has received the invoice. Scan a copy of the invoice directly to Jonathan S. Williams and Razak Danmola.

**SPECTRUM** - Purchase Order invoices for software (example of an item for which "receipt data" may not be available), will require proof of satisfactory delivery to the department prior to invoice processing. An e-mail from the appropriate departmental representative is acceptable to acknowledge satisfactory receipt of the purchase. Or, attach a signature of approval directly onto the invoice and scan the invoice to attn Jonathan S. Williams and Razak Danmola, Disbursements.

**PANTHERMART** – Designated departmental representatives must enter either a quantity receipt or a cost receipt into PantherMart in order for Disbursements to process payment.

| Do Not Hold Checks | If there is a Disbursement check in your office, take appropriate action to void the check and, if necessary, request a check reissue. This should be done by June 27, so that a replacement check can be issued by June 29. It may be that a stop payment has been requested and a check already reissued. Send an e-mail to |

Write “Void” Across the Face of the Check and Return It to Disbursements by June 27.
<table>
<thead>
<tr>
<th>Identify Unpaid Travel Vouchers and Travel Purchase Orders</th>
<th><a href="mailto:JKDIXON@GSU.EDU">JKDIXON@GSU.EDU</a> (Jaline Dixon, Cash Manager, Accounting Services) to request or inquire if a stop payment has been placed on the check.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each department is responsible for managing unpaid travel vouchers and travel purchase orders.</td>
<td></td>
</tr>
<tr>
<td>A department may have authorized travel, which has since been cancelled. Please note the following procedures:</td>
<td></td>
</tr>
<tr>
<td><strong>SPECTRUM SYSTEM:</strong></td>
<td></td>
</tr>
<tr>
<td>1. If a (Spectrum) Travel Voucher was entered, Contact Bobb Johns at <a href="mailto:djohns@gsu.edu">djohns@gsu.edu</a> to request the voucher(s) to be deleted from Spectrum.</td>
<td></td>
</tr>
<tr>
<td>2. If a Travel Purchase Order or Travel Authorization was entered, Contact Michael Davidson, Purchasing Manager <a href="mailto:mdavidson@gsu.edu">mdavidson@gsu.edu</a> or (404) 413-3150 to request the Travel PO/Authorization to be cancelled.</td>
<td></td>
</tr>
<tr>
<td><strong>PANTHERMART:</strong></td>
<td></td>
</tr>
<tr>
<td>Departments will enter Travel Authorizations (which create travel Pos). Departments will not enter travel vouchers.</td>
<td></td>
</tr>
<tr>
<td>- If a Travel Authorization (PO) needs to be cancelled, email Michael Davison, Purchasing Manager <a href="mailto:mdavidson@gsu.edu">mdavidson@gsu.edu</a> or (404) 413-3150 to request the Travel PO to be cancelled in PantherMart.</td>
<td></td>
</tr>
<tr>
<td>The travel engagement is complete:</td>
<td></td>
</tr>
<tr>
<td>- Submit a Travel Expense Statement to Disbursements by the document receipt deadline, June 15.</td>
<td></td>
</tr>
<tr>
<td>- Submit the Travel Expense Statement as soon as possible, for payment against a Purchase Order.</td>
<td></td>
</tr>
</tbody>
</table>
The travel engagement is not complete:

**SPECTRUM SYSTEMS**

- If a (Spectrum) travel voucher was entered, Contact Bobb Johns at djohns@gsu.edu to request the voucher(s) to be deleted from Spectrum. *Either*
  
  1) **Enter a Spectrum Express Purchase Order to encumber funds for the travel (replaces the voucher).** Enter the Express PO by June 15. Ensure the PO is approved through workflow by 5 PM on June 15.

  *or*

  2) **Enter a PantherMart Travel Authorization (Travel PO) to encumber the funds.**

**PANTHERMART**

- Submit the Travel Expense Statement as soon as possible, for payment against the Purchase Order (created from the Travel Authorization). **Departments will not enter travel vouchers in PantherMart.**

| Prepaid Expenditures - General and Travel | A prepaid expense is an expenditure that demands payment, now (current FY), for an activity or purchase related to the next fiscal year. The expenditure is paid before June 30, **but is charged against next year’s budget.** FY13 Expenditures that must be paid in FY12 should be entered by June 15 as prepaid, and charged to account #132100, for general expenditures (excluding travel). Pre-paid travel expenditures are coded to the “travel pre-paid account, 132110 (requires the traveler’s vendor identification number to be entered into the open-item field). In July, the start of the new fiscal year, the Office of Disbursements will create a journal entry to expense vouchers previously setup as prepaid. (The expense will be recorded in FY13).**
|-------------------------------------------------|--------------------------------------------------|
| Required to Pay a FY2013 Expenditure in FY2012? | **Information regarding PantherMart transaction entry at Fiscal**
| Code the Expenditure to a Prepaid Account. |  |
| Year End will be emailed to All Spectrum Users after Friday, May 25th, 2012. Departments should not (ever) enter travel vouchers into PantherMart. Instead, a Travel Authorization is entered, which creates a purchase order (encumbrance) for estimated travel expense. A travel authorization entered into PantherMart may be charged to the pre-paid account, 132110, if entered in FY12 for a FY13 expenditure. |
5 Fiscal Year-End Cut-Off Dates

Bear in mind that the volume of documentation, and resulting transactions processed by both Purchasing and the Office of Disbursements during the final days prior to fiscal year-end is tremendous. We strongly urge departments not to delay submission of documentation, but rather to process and submit documentation daily to ensure proper workflow approval and documentation review.

<table>
<thead>
<tr>
<th>Date</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 28-Jun 1</td>
<td>• Request Statements from Vendors (vendors with whom we conduct frequent business). Ensure that outstanding invoices have been processed for payment, and outstanding credits recorded and applied against payments. Resolve issues with vendors. Request copies of invoices, where needed. (We cannot process payment from a vendor’s statement or from a pro forma).</td>
</tr>
<tr>
<td></td>
<td>• For payments to Independent Contractors – Submit documentation packets to Purchasing early enough to allow sufficient time for document review and Purchase Order dispatch - Allow 10 business days for processing. For Purchase Orders entered into PantherMart, be sure to enter a Cost Receipt when authorizing a specific payment amount for satisfactory service.</td>
</tr>
<tr>
<td></td>
<td>• Delete Unused Purchase Orders Cancelling a Purchase Order that is not valid, prior to year-end, is critical! If a Purchase Order is cancelled early this creates available funds. Contact Purchasing with your PO deletion request - email the Purchasing Manager, Michael Davidson, with your request – <a href="mailto:mdavidson@gsu.edu">mdavidson@gsu.edu</a>, or call 3-3150.</td>
</tr>
<tr>
<td>June 4-8</td>
<td>• Delete Unused Vouchers Cancelling Vouchers that are not valid, prior to year-end, is critical! If a voucher is cancelled early this creates available funds. Email Bobb Johns with your voucher deletion request.</td>
</tr>
<tr>
<td></td>
<td>• To aid Disbursements ability to process payments by June 29th, please submit “final” requests for payment during the week of June 4 –</td>
</tr>
<tr>
<td>Date</td>
<td>Action</td>
</tr>
<tr>
<td>---------</td>
<td>-------------------------------------------------------------------------</td>
</tr>
<tr>
<td>June 15</td>
<td>Submit documentation for any type of payment to the Office of Disbursements no later than 5:00 P.M. on June 15, 2012 (document delivery deadline for invoices and payment request documentation for payment in Fiscal Year 2012).</td>
</tr>
</tbody>
</table>

**Spectrum Vouchers entered by departments require workflow approval by 5 PM on 06/15/2012.**

Note: Vendor credits cannot be entered into PantherMart via the Payment Request Form. To ensure a vendor credits is used and properly recorded in the accounts payable system, do the following:

- Record the full chartfield information directly onto the vendor’s invoice.
- Scan the credit memo/credit invoice and email it to Disbursements – accounts payable@gsu.edu
- Disbursements will enter a voucher for the credit memo directly into Spectrum.

2. Process Deadline for Consultant Purchase Orders – must be entered and approved through workflow. Send the following to Alvena Jefferson in Disbursements by 06/15/2012 at 5 PM:

- Copy of the signed Consultant Contract
- Original signed Contract Routing Form
- Copy of signed WCRQ Form or CIPC Form

**Workflow approval required by 5 PM on 06/15/2012 or Purchase Order becomes invalid.**

3. **SPECTRUM** - Process Deadline for Travel Purchase Orders – must be entered and approved through workflow, with Travel Authorizations signed and available. Spectrum **Workflow approval required by 5 PM on 06/15/2012 or Purchase Order becomes invalid.**

(This year, departments with access to PantherMart, may enter Travel Authorizations for travel which begins or ends in FY12, through the close of business on June 25th, 2012).
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
</table>
| June 25    | - For departments with access to PantherMart, last day to issue PantherMart Purchase Orders for **catalog items, costing less than $3,000**.  
- For departments with access to PantherMart, last day to enter a FY12 Travel Authorization into PantherMart (Travel Authorization creates a travel purchase order).  
- Notify Disbursements of overpayments issued to vendors.  
- Checks received from vendors to clear overpayments must be delivered to Disbursements for processing (Disbursements will prepare the deposit by June 29).  
- If Vendor reports not receiving a payment that was issued in FY12, or earlier, email Jalin Dixon, Cash Manager – Accounting Services – jkdixon@gsu.edu. Request a payment status on the check (provide check details in the email), and request a Stop Payment/ Re-issue, when appropriate. |
| June 28    | - Run the **GSU_AP_UNPAID_VOUCHERS** query. If a payment request submitted by the June 15th deadline shows unpaid (provided the voucher was approved through workflow and had a valid budget check), email jpearson@gsu.edu to request a payment status check. (Note, payment processing may take 10 business days or more, after payment documentation is received by Disbursements).   
- Transact deposits for Petty Cash/Project/Imprest Replenishments and Closures with the University Cashier, by 4:00 PM |
| June 29    | - **Journal entries** must be entered and submitted for approval.  
- **Journal entries** must be approved by final department approver.  
3. **All deposits** must be delivered to the **University Cashier** no later than 4 PM on 06/29/2012. (Please submit deposits daily during the month of June to ensure posting by fiscal year-end). |
| July 11, 2012  
(FY13) | - Expenditures related to Fiscal Year 2012 which are not paid by June 29, should be processed early in July, 2012. **IMPORTANT NOTE:** *Expenditures neither paid by June 29th, nor* |
encumbered by June 15th, will be charged against the FY13 budget. The submission of these invoices/vouchers is critical! Any invoice dated June 30th or earlier must be documented to avoid a misstatement on the Annual Financial Report. It is critical that invoices dated June 30th or earlier are processed/entered no later than July 11, 2012!

(Panther Mart Users may encumber funds until 06/25/12 if purchasing catalog item costing less than $3,000, or submitting a FY12 Travel Authorization).
6 Frequently Asked Questions?

6.1 When does the fiscal year begin and end?

The fiscal year begins July 1 and ends June 30 of the following year. June 29th is the last business day of FY12.

6.2 Are there special deadlines for certain funds?

No, all funds, including grant related funds which may not expire on June 30, must meet the same fiscal year-end processing deadline.

6.3 What is the cut-off date for submitting documentation to meet the fiscal year-end deadline?

Documentation should be hand delivered on or before 5:00 PM on June 15 and stamped received by the Office of Disbursements prior to the deadline. Do not place items in interoffice mail because you may risk missing the deadline. Please submit documentation to Disbursements on the earliest possible date.

PantherMart users are encouraged to scan payment documents directly into the system. Note: Expect an email to ALL SPECTRUM USERS after Friday, May 25th, with details on how we will handle PantherMart transactions ay Fiscal Year-End.

6.4 What course of action will follow if my department fails to meet the voucher deadline by the end of the fiscal year?

Unprocessed vouchers and unsettled travel vouchers in Spectrum will be deleted if documentation is received after the deadline. The documentation will be returned to the department for re-entry in the new fiscal year (July), when access to the new Spectrum Plus systems is granted.

Re: Unprocessed Vouchers in PantherMart, expect an instructional email to All Spectrum Users after Friday, May 25th, 2012.
6.5 What is the year-end procedure for travel that crosses fiscal years?

Departments should consult their budget authority or business manager to determine the best way to record the expenditure.

6.6 Can I request an extension if my department misses the fiscal year-end deadline?

No. All documentation must be submitted before the end of the fiscal year. If you miss the deadline, you must re-enter a payment voucher in the new fiscal year.

6.7 What is the accepted delivery method for submitting documentation at fiscal year-end?

All documents must be stamped as received by the Office of Disbursements prior to the deadline. Do not place items in interoffice mail because you may risk missing the deadline.

PantherMart users are encouraged to scan payment documents directly into the system.

6.8 What should I do if my department has unused encumbered funds?

At fiscal year-end, purchase orders with unused encumbered funds will be carried forward to the next fiscal year. Purchase orders must have a valid reason to be carried forward. Review the guidelines for managing purchase orders for more information.

6.9 How do I obtain a list of outstanding travel vouchers?

From the Spectrum system, use the following query:

GSU_AP_UNPAID_VOUCHERS
6.10 How does a prepaid expense differ from other expenses?

A prepaid expense is an expenditure that demands payment, now (current FY), for an activity or purchase related to the next fiscal year. The expenditure is paid before June 30, but is charged against next year's budget. FY12 Expenditures that must be paid in FY11 should be entered by June 15 as prepaid, and charged to account #132100, for general expenditures (excluding travel). Pre-paid travel expenditures are coded to the “travel” pre-paid account, 132110 (requires the traveler’s vendor identification number to be entered into the open-item field). In July, the start of the new fiscal year, the Office of Disbursements will create a journal entry to expense vouchers previously setup as prepaid. (The expense will be recorded in FY13).

6.11 I will not complete my travel until the new fiscal year. How do I stop my travel voucher from being deleted at fiscal year-end?

Unsettled travel vouchers will be deleted from Spectrum on June 29. Therefore, at fiscal year-end, it is necessary to create a Spectrum Express Purchase Order, to encumber funds to pay the expenditure when the Travel Expense Statement is submitted, or to enter a Travel Authorization into PantherMart (where accessible).

Important Notes:

- A SPECTRUM Express PO must be approved through workflow by 5 PM on 06/15/2012.

- A PantherMart Travel Authorization (Travel PO) may be entered into PantherMart until June 25th, for FY12. (Travel vouchers may not be entered into PantherMart).

6.12 I have more questions. Who do I contact?

If you have any questions or need assistance, send an e-mail to Jean Pearson at jpearson@gsu.edu or call (404) 413-3044. Email Disbursements at accounts payable@gsu.edu with general questions.
Specific questions can be directed to the following individuals:

<table>
<thead>
<tr>
<th>Service</th>
<th>Contact Person</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Employee and Student Travel</strong></td>
<td>Trennye Blackburn</td>
<td><a href="mailto:TBLACKBURN@GSU.EDU">TBLACKBURN@GSU.EDU</a></td>
</tr>
<tr>
<td></td>
<td>Rosalyn Jordan</td>
<td><a href="mailto:RJORDAN@GSU.EDU">RJORDAN@GSU.EDU</a></td>
</tr>
<tr>
<td></td>
<td>Travel / Registrations</td>
<td></td>
</tr>
<tr>
<td><strong>Consultant Contracts</strong></td>
<td>Alvena Jefferson</td>
<td><a href="mailto:AJEFFERSON@GSU.EDU">AJEFFERSON@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>Purchase Order payments for Goods/Services</strong></td>
<td>Jonathan S. Williams</td>
<td><a href="mailto:JWILLIAMS239@GSU.EDU">JWILLIAMS239@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>(excluding consultant services)</strong></td>
<td>Razak Danmola</td>
<td><a href="mailto:RDANMOLA@GSU.EDU">RDANMOLA@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>Vouchers</strong></td>
<td>Sheadrick Stevenson</td>
<td><a href="mailto:STEVENSON@GSU.EDU">STEVENSON@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>(Non-PO)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Misc Employee Reimbursements, General Vendor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Vouchers and General Questions</strong></td>
<td>Jean Pearson</td>
<td><a href="mailto:JPEARSON@GSU.EDU">JPEARSON@GSU.EDU</a></td>
</tr>
<tr>
<td>Specifically: Misc Non-Employee payments (not on PO), 3rd party payments related to non-employees, agency account transactions, moving expense transactions.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Contact Information

<table>
<thead>
<tr>
<th>Category</th>
<th>Name</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Food Payment/Policy</strong></td>
<td>Sum Mei Ho</td>
<td><a href="mailto:SHO3@GSU.EDU">SHO3@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>Voucher Maintenance or Deletion</strong></td>
<td>Bobb Johns</td>
<td><a href="mailto:DJOHS@GSU.EDU">DJOHS@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>General Inquiry (Customer Service)</strong></td>
<td>Amber E White</td>
<td><a href="mailto:AWHITE32@GSU.EDU">AWHITE32@GSU.EDU</a></td>
</tr>
<tr>
<td></td>
<td>Libby Roessler Ondraskova</td>
<td><a href="mailto:LONDRAKSOVA@GSU.EDU">LONDRAKSOVA@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>Foreign National Taxation, Moving Expense Transactions</strong></td>
<td>Ivan Ivanov</td>
<td><a href="mailto:IIVANOV1@GSU.EDU">IIVANOV1@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>Workflow Approval Spectrum Office</strong></td>
<td>Mary Franklin Manager, Spectrum Office</td>
<td><a href="mailto:MFRANKLIN@GSU.EDU">MFRANKLIN@GSU.EDU</a></td>
</tr>
<tr>
<td><strong>Check Stop Payments Accounting Services</strong></td>
<td>Jaline Dixon Cash Manager, Accounting Services</td>
<td><a href="mailto:JKDIXON@GSU.EDU">JKDIXON@GSU.EDU</a></td>
</tr>
</tbody>
</table>
| **Purchase Orders Dispatch/Inquiry**    | Larry McCalop, Director, Business Services And Michael Davidson, Manager, Purchasing | LMCCALOP@GSU.EDU 404.413.3150  
|                                         |                             | MDAVIDSON@GSU.EDU 404.413.3150 |

### 6.13 Are there other Accounts Payable Queries that may be helpful to departments?

**Yes. Go to:**

http://www2.gsu.edu/~wwwspc/Training/RecommendedQueries.pdf

(Link to updated Queries: Spectrum Systems webpage. Contact: Mary Franklin, Manager, Spectrum)
6.14 What are the most critical exercises for a department at Fiscal Year-End?

The following exercises are critical for managing funds at fiscal year-end:

1) **DELETE UNUSED PURCHASE ORDERS (including Travel Purchase Orders).**
   Cancelling a Purchase Order that is not valid, prior to year-end, is critical! If a Purchase Order is cancelled early this creates available funds. Contact Purchasing at 3-3150 with your PO deletion request.

2) **DELETE UNUSED VOUCHERS**
   Cancelling Vouchers that are not valid, prior to year-end, is critical! If a voucher is cancelled early this creates available funds. Email Bobb Johns with your voucher deletion request.

3) **WHERE APPROPRIATE, Create a PURCHASE ORDER to encumber funds BY JUNE 15, 2012.**
   - Ensure that the University is obligated to purchase the product or service
   - Ensure the Purchase Order is approved by 06/15/2012, at 5 PM

4) **DELIVER VOUCHER REQUESTS FOR PAYMENTS TO DISBURSEMENTS BY JUNE 15, 2012, DOCUMENT RECEIPT DEADLINE FOR FY12.**
   (Also, ensure the voucher has been fully approved through workflow by this deadline).

   **SPECTRUM Entries:** Deliver Invoices and other payment requests documents to Disbursements by 5:00 PM on June 15th.

   **PantherMart Entries:** Enter and Scan payment request documents into the system by 5:00 PM on 06/15/2012. (Expect email to All Spectrum Users with further instructions, after May 25th, 2012).

5) Contact a frequently used vendor to **request a statement of your account.** Ensure that all invoices listed on the vendor’s statement have been received and processed before June 15, 2012. (We cannot process payment from a statement or a pro forma; request a copy of the invoice from the vendor).
Note: Vendor credits cannot be entered into PantherMart via the Payment Request Form. To ensure a vendor credits is used and properly recorded in the accounts payable system, do the following:

- Record the full chartfield information directly onto the vendor’s invoice.
- Scan the credit memo/credit invoice and email it to Disbursements – accountspayable@gsu.edu
- Disbursements will enter a voucher for the credit memo directly into Spectrum.

6.15 Understanding that the document receipt deadline is June 15th at 5:00 PM, what access will departments have after June 15th?

**Spectrum Access** will be temporarily suspended on June 16 - 30, 2012. Spectrum Users will not be able create or modify Express Purchase Orders and Vouchers during this time. However, departments will be able to view or inquire on their transactional data, run reports and monitor their budget to ensure the proper recording and payment of expenditures.

**Spectrum Access** to create and modify express purchase orders and vouchers will be restored on July 2, 2012.

**PantherMart Access** will be adjusted effective June 16th. Users will have limited access.

- **Payment Request Form** entries must be completed and documents scanned into PantherMart by 5:00 PM on 06/15/2012.

- **Departments using PantherMart** may only enter Purchase Orders for Catalog orders, (Example: Staples) for purchases costing less than $3,000, until close of business on Monday, June 25th.

- **Departments using PantherMart** may enter Travel Authorizations (Travel POs) for FY12 until close of business on Monday, June 25th.

   Expect an email to All Spectrum Users after May 25, further explaining how transactions in PantherMart will be handled at fiscal year-end.