Introduction to Fiscal Services and Reconciliation
An Agency of the Commonwealth of Virginia

• All faculty and staff must comply with comprehensive financial requirements
• Agency Risk Management and Internal Control Standards (ARMICS), guarantees fiscal accountability, safeguards Mason’s assets, and assures the integrity of fiscal processes.
• Audit and Public Record
  • All documentation of purchases must be kept on file for at least 3 years (10 years for sponsored funds) and available for auditor review.
  • All Mason-funded expenditures are subject to public scrutiny
• Commonwealth Accounting Policies and Procedures (CAPP) Manual
• The Fiscal Services website provides targeted manuals, guides, and summary information specific to Mason faculty and staff

Manuals Training Materials: [https://fiscal.gmu.edu/training/obtain-training-materials/](https://fiscal.gmu.edu/training/obtain-training-materials/)
Fiscal Services - Our Mission

We deliver exceptional customer service to the Mason community by promoting financial best practices, forming strategic partnerships, establishing efficient systems, and pursuing continuous improvement.

- We create and maintain a sustainable financial framework and strong internal controls to promote sound fiscal management, careful stewardship of university resources, and accountability.
- We foster innovation to support Mason’s overall mission by employing new methods to deliver superior financial services, proactively addressing community needs, and collaborating on process improvements and new initiatives.
- We provide accurate and timely financial data to ensure comprehensive reporting, compliance, and analysis to enable strategic decision-making.
<table>
<thead>
<tr>
<th>Fiscal Services – Unit Overview</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purchasing &amp; Accounts Payable</strong></td>
</tr>
<tr>
<td><strong>Finance &amp; Debt Management</strong></td>
</tr>
<tr>
<td><strong>Finance Administrative Systems Team (FAST)</strong></td>
</tr>
<tr>
<td><strong>Student Accounts</strong></td>
</tr>
<tr>
<td><strong>Internal Controls</strong></td>
</tr>
</tbody>
</table>
Fiscal Services – Unit Overview

Policy and Communications

Directs the university-wide fiscal training for Mason faculty and staff. Provides walk-in assistance, quick guides and manuals for financial procedures and processes. Manages the fiscal services website and produces a variety of communications for the campus community. Coordinates internal communication and collaborative knowledge sharing with campus groups.

• Fiscal Support and Connections Network - https://fiscal.gmu.edu/fscn/
• Fiscal Administration Sessions, Manuals, Quick Guides and Training Material - https://fiscal.gmu.edu/training/
Chart of Accounts
Fiscal Services at Mason

George Mason University Foundation, Inc.

• **Source:** Foundation funding has been established to ensure a strong and sustainable future through managing gifts and other contributions from donors. The George Mason University Foundation, Inc. is a non-profit, 501(c)(3) organization established in 1966 to receive, manage, invest, and administer private gifts, including endowment and real property, made in support of George Mason University.

• **Use:** Based on the donor’s intent and objectives of the gift. Donors may also make commitments to the GMU Foundation in the form of endowments that are restricted to particular priorities (e.g., scholarships, professorships or programs, and distribution).

More info: [https://gmuf.org/](https://gmuf.org/) or contact: ecantrel@gmuf.org
Chart of Accounts

**Fund:** Used to identify the financial support stemming from many different sources including:

- state funding (E&G)
- sponsored research (OSP)
- Auxiliary Enterprises (AE)

All must adhere to State and University policy. With the main goal of supporting teaching, research, public service, and other enrollment related activities.
# Chart of Accounts

**Fund:** Education and General (E&G) Funds (1xxxxx)

- **Source:** Tuition, Commonwealth of Virginia General Fund appropriations and other non-tuition revenues including a level of indirect cost recovery from sponsored research activities as required by Virginia statute.

- **Use:** To support the university’s mission of teaching, research and public service including: instruction, public service, scholarship and research, academic support, libraries, technology, student services, institutional support and physical plant. Most academic departments and administrative units are provided yearly budget allocations from the E&G fund.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Org</th>
<th>Account</th>
<th>Program</th>
<th>Activity</th>
<th>Location</th>
</tr>
</thead>
</table>

Fiscal Services
Chart of Accounts

Fund: Sponsored Research Funds (2xxxxx)

- **Source:** Funding provided by external agencies (e.g., local, federal or state government funding) or companies. In general, these awards are highly competitive and bring a great amount of notoriety and prestige to the university.

- **Use:** Sponsored program funds are restricted in use to conducting the specific focus area of research, scholarship or contract activity supported by the funding in accordance with the sponsoring agency’s or contractual terms and conditions.
Fund: Auxiliary Enterprise (AE) Funds (3xxxxx)

- **Source:** Supported through Student Fees and/or self-supporting through revenue. Examples of units with AE funding are Housing and Residence Life, Student Centers and Recreation.

- **Use:** Auxiliary Enterprises Funds are used for activities that exist to furnish goods or services to students, faculty and staff including housing and dining, intercollegiate athletics and parking among others.
Organization “Org”: Used to identify the organizational unit responsible for the financial activity captured within that code. Org codes are arranged in a “hierarchy” or “levels” (L), this allows department financials to roll-up to the bigger picture.
## Fiscal Services at Mason

### Example

<table>
<thead>
<tr>
<th>Org L1</th>
<th>Org L2</th>
<th>Org L3</th>
<th>Org L4</th>
<th>Org L5</th>
<th>Org L6</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>University</td>
<td>40</td>
<td>Executive &amp; Financial Admin</td>
<td>402</td>
<td>Finance &amp; Administration</td>
</tr>
<tr>
<td>4211A</td>
<td>Student Fiscal Services Admin</td>
<td>4211B</td>
<td>Student Fsc Svc Collection Costs</td>
<td>4213A</td>
<td>Fiscal Services Administration</td>
</tr>
<tr>
<td>4214A</td>
<td>General Accounting</td>
<td>4215A</td>
<td>Purchasing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4217A</td>
<td>Finance Administrative Systems Team</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **42101**: Accounts Payable Department
- **42103**: State Loan
- **42106**: Miscellaneous Advances
- **42110**: Student Accounts
- **4211A**: Cash Office and ALM
- **421105**: Collection Fees
- **421111**: Attorney General Collections
- **421112**: Debt Set-off Collections
- **421301**: Fiscal Services Office
- **421302**: FOCUS Conference Mason Host
- **421303**: Requests
- **421401**: General Accounting Department
- **421409**: Cardinal System
- **421501**: Purchasing Office
- **421504**: eVA
- **421505**: Public-Private Education Act (PPEA)
- **421701**: Finance Administrative Systems Team
Fiscal Services at Mason

**Account:** Used to assign a category such as revenue, expense, labor, etc. The framework is also arranged by “levels” (L) by type and are used by all Mason units.

- Revenue account begin with 0xxxx
- Labor expenditure begin with 6xxxx
- Direct expenditure begin with 7xxxx
## Fiscal Services at Mason

### Example

<table>
<thead>
<tr>
<th>Acct L3</th>
<th>Acct L4</th>
<th>Acct L5</th>
</tr>
</thead>
<tbody>
<tr>
<td>700</td>
<td>7000</td>
<td>70000</td>
</tr>
<tr>
<td>Direct Expenditures Budget</td>
<td>Direct Expenditures Budget</td>
<td>Direct Expenditures Budget Pool</td>
</tr>
<tr>
<td>730</td>
<td>7302</td>
<td>73020</td>
</tr>
<tr>
<td>Supplies</td>
<td>Administrative Supplies</td>
<td>Supplies Budget Pool</td>
</tr>
<tr>
<td></td>
<td></td>
<td>74110</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Employee Clothing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>74120</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Office Supplies</td>
</tr>
<tr>
<td></td>
<td></td>
<td>74121</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Office Supplies-Cr</td>
</tr>
<tr>
<td></td>
<td></td>
<td>74130</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Stationery/Forms</td>
</tr>
<tr>
<td></td>
<td></td>
<td>74140</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Moving Boxes &amp; Supplies</td>
</tr>
</tbody>
</table>
Fiscal Services at Mason

Effective financial management ensures we have accurate and complete financial statements.

Financial statements are written records that convey the business activities and the financial performance of a company. Financial statements are often audited by government agencies, accountants, firms, etc. to ensure accuracy and for tax, financing, or investing purposes.

Without reconciliation we couldn’t complete Financial Statements!
Process for Reconciliation

- Establish a process
- Retrieve Financial Reports
- Gather Source Documents
- Confirm accuracy
- Identify expected transactions
- Certify
- Retain
- Research and Follow-up
Fiscal Services

Reconciliation Policy 2114

A systematic review of Banner financial activity on a monthly/bi-monthly basis to verify charges and credits, compared to source documentation, are accurate and appropriate.

- Reconciliations are essential for an effective internal control environment to include:
  - Complete, accurate, and timely reporting
  - Informed financial and administrative decisions
  - Timely detection and reporting of Irregularities
  - Corrections are acceptably documented, monitored and resolved

Reconciliations must be prepared, approved and certified not later than two months after the last day of the reconciled month/period. Additional detail may be found in the Reconciliation Procedures document.
Establish a Process

Use a central filing system to compile source documents

- An established filing system and naming scheme that are collected during all stages of the purchasing process. Easy to find source documents when reconciling, reporting and review
  - Example: Separate by Fiscal Year, Fund/Org, Month, Account code, etc.

Source documents must be kept for at least 3 years (10 yrs for sponsored research projects)
Retrieve Financial Reports

Financial data is available in several web based systems. You find that one or all of the financial reports listed fits your department depending on your units reconciliation process.

• **Banner Finance Self Service**
• **E-Print**
• **MicroStrategy**
Fiscal Services

Banner Finance

(patriotweb.gmu.edu/)

• **Self Service:** Provides a portal for users to extract real time financial information in a read-only format with interactive “drill” capabilities to gather additional information.
  • Can be used for account detail, Org hierarchy, document detail

• **Admin Apps (Banner 9)**
  • Used to input and manage data
Banner e~Prints
(eprint.gmu.edu)

- **e~Prints**: A repository that houses standard financial reports developed from Banner. Reports are static and represent information “as of” that recorded run date.
  
  - Can be used for hierarch reports, budget status, detail, encumbrances and labor distribution

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>70000</td>
<td>Direct Expenditures Budget Pool</td>
</tr>
<tr>
<td>TOTAL</td>
<td>Direct Expenditures Budget</td>
</tr>
<tr>
<td>73110</td>
<td>Express Mail Services</td>
</tr>
<tr>
<td>73140</td>
<td>Metered Mail</td>
</tr>
<tr>
<td>73170</td>
<td>Telecomm Svcs Nonstate</td>
</tr>
<tr>
<td>73177</td>
<td>Long Distance Telephone</td>
</tr>
<tr>
<td>73211</td>
<td>License Fees</td>
</tr>
<tr>
<td>73420</td>
<td>Fiscal Services</td>
</tr>
<tr>
<td>73481</td>
<td>Classified Ads-Employment</td>
</tr>
<tr>
<td>73681</td>
<td>GMU Photocopying</td>
</tr>
<tr>
<td>73688</td>
<td>Security Services</td>
</tr>
<tr>
<td>73790</td>
<td>Computer Software License Costs</td>
</tr>
<tr>
<td>73890</td>
<td>Domestic Conferences</td>
</tr>
</tbody>
</table>
MicroStrategy (reporting.gmu.edu)

- **MicroStrategy**: Business Intelligence data from Banner and refreshed daily.
  - Can be used for PI reports, reconciliation certification, budget status, encumbrances, labor distribution and limited expense detail
  - Recommended tool for reconciliation.
Gather Source Documents

Source documents are items that provide record and support for financial activities occurring within a Fund/Org, will serve as a reference point, and may include documents that result in financial change (credit/debit) to a fund/org:

- Interdepartmental/Recharge documents
- Vendor Invoices
- Receipts
- eVA purchase orders
- P-Card receipts
- Mason Finance Gateway Expense Reports
- Journal vouchers (JVs)

Source documents must be kept for at least 3 years (10 yrs for sponsored research projects)
Direct Expense (DE) Reconciliation

Document Codes:

• **Purchase order (EP#): Series of numbers**
  - An authorization for the purchase of specific goods or services. Will show as an “encumbrance” until full or partial payment is processed.

• **Accounts Payable invoice: “I” Documents**
  - A payment that has been processed. An invoice will reduce or remove the encumbrance generated by the purchase order.

• **Journal vouchers: “J” = (“JP” for P-Card transactions)**
  - A request to move a specific charge from one place to another. Several entries may be recorded in a single Journal Voucher.

• **Electronic feed: “F” (Interdepartmental recharges)**
  - An accounting entry used to record many financial transactions.
Labor Reconciliation

Detailed labor reports can be found in MicroStrategy and e-Prints
- Details labor and fringe charges by account code, position and individual
- Labor Encumbrance reports commitments by account code
- Each fiscal year it is recommend that a “Roster for Reconciliation” report is generated for reference when reconciling labor data (MicroStrategy).

Labor Reconciliation practices:
- Confirm current employment activity, funding, monitor recorded time, pay and sustainable funding for wage employees
- Special payments, stipends and leave balances are recorded

Fiscal Services

- Establish a process
- Retrieve Financial Reports
- Gather Source Documents
- Confirm accuracy
- Identify expected transactions
- Certify
- Retain
- Research and Follow-up
Revenue Reconciliation

Revenue transactions are available in the MicroStrategy and Banner Self Service and e~Prints (if applicable).

- Units collecting revenue should have an existing system to verify revenue transactions before the revenue feed is entered in Banner Finance, such as TouchNet Mason Marketplace.
  - The eCommerce solution for the Mason community makes it easy for departments and campus organizations to create, manage and operate online storefronts, registration sites and secure payment portals with minimal training and seamless financial integration.

- Reconcilers will match source documents such as Marketplace reports, cash receipt forms, daily credit card sales reports and revenue refund forms to finance activity.
Confirm accuracy

Review the activity to ensure the Fund/Org, account code, and amounts reported correctly. Reconcilers must confirm the accuracy of all charges and credits on the fund/org have been reviewed and are supported by appropriate documentation. Any discrepancies must be documented, including:

- Unknown entries
- Incorrect entries (Fund/Org, Account or Amounts)
- Pending transactions that did not post as expected
Identify Expected Transactions

Encourage employees to inform you of any future expenses or transactions, for example:

- Expense Reimbursements (Travel, etc.)
- eVA purchase requests/orders
- Corrections from previous reconciliation
- Credits due but not received
Certify the reconciliation

Reconciler:
I certify that I have reviewed all charges and credits on the fund/organization and have confirmed those transactions with source documents as appropriate.

Signature
Date

Approver:
I have reviewed the reconciliation and certify that all charges and credits to the fund/organization are appropriate and necessary.

Signature
Date
Retain the Completed Reconciliation
Certified Financial reports and source documents should be retained in the department or college and be available for auditors’ review.
Research and Follow-up

- Did you find discrepancies or identify expected transactions?
  - Follow-up with appropriate Departments, Offices, Individuals, Vendors, etc.
  - Any data entry errors?
  - Will a Journal Voucher need to be processed?

- What other steps can be taken to ensure proper research and follow-up?
Reconciliation Practice
Banner Finance

Self Service
Banner Finance

Financial Information

View the Terms of Usage Agreement
Budget Queries
View Documents
- Budget Transfer
- Multiple Line Budget Transfer
- Delete Finance Template

RELEASE: 8.9.1

Create a New Query
Type
- Budget Status by Account

Retrieve Existing Query
Saved Query
- None

Choose type:
- Requisition
- Document Number
- Change Seq#
- Reference Number

Display Account
- Journal Voucher
- Encumbrance
- Direct Cash Receipt

Display Document/Line Item Text
- All
- Printable
- None

Display Commodity Text
- All
- Printable
- None

View document
Approval history
Budget Query Columns

Budget Queries

Select the Operating Ledger Data columns to display on the report.

- Adopted Budget
- Budget Adjustment
- Accounted Budget
- Temporary Budget
- Adjusted Budget

- Year to Date
- Encumbrances
- Reservations
- Commitments
- Available Balance

Save Query as: [Input Field]

- Shared

Continue
# Budget Query Columns

<table>
<thead>
<tr>
<th>Query Columns</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted Budget</td>
<td>Original budget allocation given at the beginning of the Fiscal Year.</td>
</tr>
<tr>
<td>Budget Adjustment</td>
<td>Additions or reductions made to the budget since the original allocation. Includes Permanent and Temporary adjustments.</td>
</tr>
<tr>
<td>Adjusted Budget</td>
<td>Original Budget plus or minus any Budget Adjustments.</td>
</tr>
<tr>
<td>Year to date</td>
<td>Actually activity</td>
</tr>
<tr>
<td>Encumbrances</td>
<td>Funds that are set aside for future payment</td>
</tr>
<tr>
<td>Reservations</td>
<td>For activity prior to Fiscal Year 2012</td>
</tr>
<tr>
<td>Commitments</td>
<td>Reflects total of Reservations &amp; Encumbrances (Cannot drill for info)</td>
</tr>
<tr>
<td>Available Balance</td>
<td>$\text{Adjusted Budget} \pm \text{Encumbrances} \pm \text{Year to date}$</td>
</tr>
</tbody>
</table>
# Budget Query Parameters

<table>
<thead>
<tr>
<th>Fiscal year:</th>
<th>2021</th>
<th>Fiscal period:</th>
<th>14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparison Fiscal year:</td>
<td>None</td>
<td>Comparison Fiscal period:</td>
<td>None</td>
</tr>
<tr>
<td>Commitment Type:</td>
<td>All</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chart of Accounts</td>
<td>1</td>
<td>Index</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td></td>
<td>Activity</td>
<td></td>
</tr>
<tr>
<td>Organization</td>
<td>421001</td>
<td>Location</td>
<td></td>
</tr>
<tr>
<td>Grant</td>
<td></td>
<td>Fund Type</td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td></td>
<td>Account Type</td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Options & additional info:**

- Fiscal period 1 – 14
- Wild card “%”
- List of Value “LOV” buttons (grey buttons) allows you to search additional criteria for that field
- Include Revenue
- Save Query
## Budget Query

### Report Parameters

**Organization Budget Status Report**

**By Account**

**Period Ending Jun 30, 2021**

**As of Jan 29, 2021**

<table>
<thead>
<tr>
<th>Chart of Accounts</th>
<th>George Mason University</th>
<th>Commitment Type</th>
<th>All</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>All</td>
<td>Program</td>
<td>All</td>
</tr>
<tr>
<td>Organization</td>
<td>421001 Accounts Payable Department</td>
<td>Activity</td>
<td>All</td>
</tr>
<tr>
<td>Account</td>
<td>7%</td>
<td>Location</td>
<td>All</td>
</tr>
</tbody>
</table>

### Query Results

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Title</th>
<th>FY21/PD14 Adjusted Budget</th>
<th>FY21/PD14 Year to Date</th>
<th>FY21/PD14 Encumbrances</th>
<th>FY21/PD14 Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>70000</td>
<td>Direct Expenditures Budget Pool</td>
<td><strong>47,965.96</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>27,331.00</strong></td>
</tr>
</tbody>
</table>
MicroStrategy
Reconciliation Welcome Page
MicroStrategy

Reconciliation Welcome Page-
### MicroStrategy

#### Initial View -

<table>
<thead>
<tr>
<th>Organization</th>
<th>Organization Desc</th>
<th>Original Budget Thru Dec</th>
<th>Revised Budget Thru Dec</th>
<th>Actual Between Dec and Dec</th>
<th>YTD Actual Thru Dec</th>
<th>Available Balance Thru Dec</th>
<th>Open Commitments Thru Dec</th>
<th>Projected Balance Thru Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>421001</td>
<td>Accounts Payable Department</td>
<td>1,000,321</td>
<td>930,467</td>
<td>89,730</td>
<td>484,598</td>
<td>445,869</td>
<td>354,205</td>
<td>91,663</td>
</tr>
<tr>
<td>421003</td>
<td>State Loan</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>421005</td>
<td>Miscellaneous Advances</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>1,000,321</strong></td>
<td><strong>930,467</strong></td>
<td><strong>89,730</strong></td>
<td><strong>484,598</strong></td>
<td><strong>445,869</strong></td>
<td><strong>354,205</strong></td>
<td><strong>91,663</strong></td>
</tr>
</tbody>
</table>
### MicroStrategy - Labor and DE Drill Document

#### Summary - Expense Accounts

**Fiscal Year:** 2021, Start Fiscal Month: Jul, End Fiscal Month: Jan
**Org Dept:** 4210, **Organization:** Total, **Fund L5:** Total, **Fund L6:** Total

**Description:** Data displayed for the fiscal year, fiscal month, and organization selected in the main Reconciliation Dashboard Basic Initial View.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Expenditures</td>
<td>20050</td>
<td>Direct Expenditures Budget Pool</td>
<td>47,965.96</td>
<td>47,965.96</td>
<td>0.00</td>
<td>0.00</td>
<td>47,965.96</td>
<td>0.00</td>
</tr>
<tr>
<td>72110</td>
<td>Express Mail Services</td>
<td>0.00</td>
<td>0.00</td>
<td>35.21</td>
<td>35.21</td>
<td>(35.21)</td>
<td>0.00</td>
<td>(35.21)</td>
</tr>
<tr>
<td>72140</td>
<td>Metered Mail</td>
<td>0.00</td>
<td>0.00</td>
<td>4,001.10</td>
<td>4,001.10</td>
<td>(4,001.10)</td>
<td>0.00</td>
<td>(4,001.10)</td>
</tr>
<tr>
<td>72170</td>
<td>Telecom Svcs Nonstate</td>
<td>0.00</td>
<td>0.00</td>
<td>2,850.24</td>
<td>2,850.24</td>
<td>(2,850.24)</td>
<td>0.00</td>
<td>(2,850.24)</td>
</tr>
<tr>
<td>72177</td>
<td>Long Distance Telephone</td>
<td>0.00</td>
<td>0.00</td>
<td>21.96</td>
<td>21.96</td>
<td>(21.96)</td>
<td>0.00</td>
<td>(21.96)</td>
</tr>
<tr>
<td>72211</td>
<td>License Fees</td>
<td>0.00</td>
<td>0.00</td>
<td>59.00</td>
<td>59.00</td>
<td>(59.00)</td>
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Best Practices

☑ Ensure all expenses are economical and necessary for business
☑ Collect and maintain proper receipts, source documents or other back-up information related to all purchases for goods and services
☑ Maintain transparency and respond to Fiscal Services’ information requests promptly
☑ Consult Fiscal Services webpage: https://fiscal.gmu.edu for questions related to policy or procedure