

# PUBLIC PURPOSE

Proper Documentation

Create/Update Journal Entries



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# PUBLIC PURPOSE

Definition: A governmental action or direction that purports to benefit the populace as a whole.

Description of a Public Purpose: A public purpose is the reason taxpayers allow you to spend their money. It is *not* an explanation of what was purchased, and it is *not* a description of an event. Think of it as a two to three sentence argument for what you want to use this money for and how it will benefit your department, and the NAU community as a whole.

# WHO, WHAT, WHERE, WHEN, WHY AND HOW

## Include:

- What you purchased
- What the purchased item was used for (meeting, event, advertisement, etc.)
- How this will benefit the department
- How this will benefit students and the NAU community

## Do NOT Include:

- Only a list of goods purchased
- Only a description of the event
- Only a list of participant names

There must be sufficient information for an independent party, e.g. outside auditor, to make an initial judgement on whether a public purpose is being served, and how the university benefited from the expenditure of public funds.

# PUBLIC PURPOSE

## ***Good!***

Conference Travel: In order to promote professional development, two staff members attended the National Association of Leadership conference. Over the course of one weekend, the attendees learned valuable leadership strategies that will help them run our organization more effectively. In addition, they attended interactive workshops that taught them how to plan campus-wide events that will promote leadership to all students on campus.

## ***Bad!***

Conference Travel: Attending a conference

## PCARD PUBLIC PURPOSE EXAMPLES

*US Airways: RT flight to Portland, OR from Flagstaff, AZ for A. Smith to host presentation encouraging students, which have already been admitted to NAU, to accept their offer of admission, apply for housing and register for Orientation. Note that checked baggage fees will be charged separately on the day of the flight(s). Trip: March 8-10, 2018.*

*Background check services for two new accounting positions. John Smith's start date was 10.24.19 and Sally Jone's start date is 11.2.19. Both are safety-security positions.*

*Facebook.com: Discover NAU marketing campaign for NAU undergrad admissions, from 9/20 – 26, 2019. Charged based on clicks – 25,511 “impressions” and 164 link clicks for this period.*

# PROPER DOCUMENTATION

## Exhibit J's / Expense Reports

- Written travel authorization
- Public purpose
- Itemized receipts
- Event or meeting agenda
- Cost comparisons, as needed (quotes)
- Signatures
- Documentation uploaded

## Requisitions

- Public purpose
- Quote
- Purchase approvals, as needed (email)
- Documentation uploaded

## PCard

- Billing description
- Public purpose
- Itemized receipts
- Moved to correct account, expense redistributed
- Use tax applied, as needed
- Documentation uploaded

## Journal Entries (IDT's, IST's and IPT's)

- Detailed public purpose
- Screenshot of existing expense/revenue
- Copy of invoice (IST)
- Documentation uploaded

# PROPER DOCUMENTATION

## Receipts:

- Must be **itemized** for what you bought and indicate that payment was received. An invoice alone, “order confirmation”, packing slip, or credit card slip is **NOT** sufficient. Please be sure that the receipt(s) you uploaded into OnBase are ***legible!***

## Journals:

- If moving an expense or revenue to a different account, you must include a screen shot of where the expense/revenue currently resides via Enterprise Reporting Transaction Detail. Then provide a detailed explanation of **why** you are moving that expense/revenue.



# PROPER DOCUMENTATION

PeopleSoft Financial approvers assume fiscal responsibility for the transactions they are approving per CMP Policy 203 - Expectations of Employees with Fiscal Responsibilities.

*“Approvers should only approve those transactions for which the approver has reviewed the supporting documentation and is satisfied that the transaction is appropriate, accurate and complies with applicable laws, regulations, policies and procedure.”*