As the fiscal contact for this department, you are [responsible for monitoring departmental financial activity and resolving differences between department records and financial reporting](http://www.jmu.edu/finprocedures/3000/3035.shtml).

Accounting Operations has determined that the item(s) below are unable to be posted against your department’s budget due to lack of available budget.  These items are labeled “no pay” until the department has adequate budget available for use.

|  |  |
| --- | --- |
| **Journal I D :** |  |
| **Department # :** |  |
| **Account # :** |  |
| **Description :** |  |
| **Reason for Error :** |  |
| **Amount :** |  |
| **Deadline date for resolution :** |  |

**“No pay” items must be resolved in a timely manner in order to prevent delays in the university accounting processes.  If a solution cannot be determined and processed within five (5) business days, the expenditure will automatically be “rolled up” to the next department in the organizational tree.**

**Although the Office of Budget Management tracks these items until they are resolved, it is the responsibility of the department to resolve these errors; therefore, please use the follow instructions as a guide to resolution.**

In order to resolve these “no pay” items, you must:

1. Research the journal entry.
2. If the item is a valid expense, determine a funding source for the expenditure and complete the forms necessary to move funds into the budget so the item can clear.
3. If the item is not a valid expense, contact the necessary department for a correcting entry.

|  |  |
| --- | --- |
| **If the departmental budget balance is too low to support the expense:** | |
| **Are there recovery funds available for use in the department budget?**  A department must meet their recovery budget before over recoveries are available for use.  [Accounting codes](http://www.jmu.edu/financeoffice/code-listings/expensecode_listing.pdf) for recoveries include 119xxx, 129xxx, 139xxx, 149xxx, 159xxx, 219xxx, 229xxx, 239xxx, 319xxx.  Amounts can be verified with [nVision reports](http://www.jmu.edu/financeoffice/accounting-operations-disbursements/cash-investments/cash-inv-finance-training.shtml). | If yes, please use a [budget revision](http://www.jmu.edu/budgetmgmt/budgetrevision.shtml) form to move these funds to an expenditure line.  Moving recoveries authorizes them for spending.  Questions regarding budget revisions and/or recovery funds can be directed to Barbie Shifflett – [shifflbm@jmu.edu](mailto:shifflbm@jmu.edu), 568-7207.  \***Please note that budget revision can now be sent via email scan -** [**budget@jmu.edu**](mailto:budget@jmu.edu) **- or faxed - 568-2878.  An original is not needed as long as proper signature authority is obtained.** |
| **Are there expected or projected recoveries?**  Expected or projected recoveries are recoveries that departments plan to recover during the fiscal year but have yet to be received and/or processed.  For example, if a department plans to have deposits or funding for activity in April, these projected recoveries can be moved via [budget revision](http://www.jmu.edu/budgetmgmt/budgetrevision.shtml) in January to avoid “no pay” expenditures.  Another example is expected recoveries from foundation account reimbursements. | If yes, please use a [budget revision](http://www.jmu.edu/budgetmgmt/budgetrevision.shtml) form to move the projected recoveries into an expenditure line.  \*Please note that the Office of Budget Management can move these projected funds before they are received; however, the department is ultimately responsible for ensuring that these funds are recovered within the fiscal year that they are claimed. |
| **Has the department submitted a deposit to UBO that has not yet been processed?** | Questions regarding deposits can be directed to Sara Price - [price2rm@jmu.edu](mailto:price2rm@jmu.edu), 568-1606 - in the University Business Office. |
| **Is there an outstanding** [**ATV**](http://www.jmu.edu/financeoffice/forms/Psatv_web.xls) **for expense reimbursements between departments?** | Questions regarding ATV status can be directed to Linda Hamrick in Financial Reporting – [hamriclw@jmu.edu](mailto:hamriclw@jmu.edu), 568-3656. |
| **If this is a PS-only department with an NPS expense:** | |
| **Is there a charge for mail services?**  [Accounting codes](http://www.jmu.edu/financeoffice/code-listings/expensecode_listing.pdf) for mail services include 121400, 121410, and 121420. | Questions regarding postal services can be directed to Barbara Meadows – [meado2ba@jmu.edu](mailto:meado2ba@jmu.edu), 568-6042. |
| **Is there a charge for the copy center?**  [Accounting codes](http://www.jmu.edu/financeoffice/code-listings/expensecode_listing.pdf) for copying services include 121500 and 121520. | Questions regarding copy center services can be directed to Heather Wilharm – [wilharhn@jmu.edu](mailto:wilharhn@jmu.edu), 568-5124. |
|  |  |
| **Is there a vendor invoice, travel expense, or small purchase credit card (spcc) charge?** | Contact information for supervisors of vendor disbursements, travel expense, and spcc charges can be found on the [accounts payable website](http://www.jmu.edu/financeoffice/accounting-operations-disbursements/accounts-payable/staff-accounts-payable.shtml). |
| **Is there a charge for hiring advertising?** | Questions regarding personnel advertising can be directed to Jennifer Kester – [kesterjm@jmu.edu](mailto:kesterjm@jmu.edu), 568-6728. |