

# YEAR-END PROCEDURE GUIDE

## WRS Based Version

### University Budget Office

Updated March 2014

For June 2014

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- III. Financial Aid Structure (56xxx)
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- VII. Future Year
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- I. Distance Education projects - Confirm all projects are clear and inactivated.
  - A. Use Chartfield Inquiry to search for active projects.  
<http://www7.acs.ncsu.edu/CFInquiry/>  
Inquire on 2, 4 or 6 digit department with \* as wildcard, ie 14\*, enter class of 215, and check the box beside Projects for “Active Only”.
  - B. Use WRS to see if active projects have activity by running report 14 for class 215. Once all activity is cleared, work with your budget analyst to have the project inactivated.
  
- II. Receipt Budget Structure – Two Options for checking receipt budgets. You can use WRS reports to look at your appropriated receipt projects, but it can be cumbersome since revenue lines are rolled together.  
**You may want to consider the query in Option 2 below.**
  - A. **1. Option 1: WRS Reports.**
    - a. Run Report 14 for your unit.
      - Unit/College – Select your 2 digit ouc
      - Funding Group = 16030
      - Department Breakdown = Choose 4 or 6 digit
      - Department = ALL

- Program Code = ALL
- Class = Select all of the 5 digit classes to pull appropriated receipts.
- Department levels – Your choice depending on the level of detail needed.
- Sort – Recommend selecting one of the options that includes Program

b. When the report has run, drill on Current Budget for Total Revenues to see budgets in the detail level accounts. Drill on FYTD Activity for Total Revenues to see actuals by detailed account. Compare budget to actuals to determine where additional budget structure is needed.

## 2. Option 2: Budget Query (Recommended)

- a. Under Monitoring Tools & Reports select Query Manager (Rpt).
- Query Name is  
BUD\_DETAILED\_PROJECT\_BBA
  - Run to EXCEL
  - When prompted:
    - enter current FY

- Accounting Period=12 will pick up all activity thus far
  - Enter 6 digit dept id or use wildcard, for example, 160102 or 1601% or 16%
- b. When the report downloads to EXCEL, delete the first line which has no data and add Filter. Filter the Account column for all revenue accounts. Column J shows the amount of budget structure over or under realized for each project and revenue account.

B. If receipts are **over** realized, submit a paper budget revision to **increase** budget structure. In the justification, be sure to explain the activity that generates the revenue. Expense budget must also be increased for the same amount. Expenditure and revenue budgets should always equal in appropriated receipt projects.

C. If receipts are **significantly under** realized, submit a paper budget revision to **decrease** structure. This will allow us to use the structure for another unit without having to go to OSBM for approval.

### III. Financial Aid Structure

A. Check financial aid budget structure by running WRS reports or by using the Budget Query (see options 1 & 2 under Receipt Budget Structure). If using WRS, drill on the 56000-56999 line to compare budget with actuals by detailed account. If using the BUD\_DETAILED\_PROJECT\_BBA query, filter on all 56xxx accounts to see BBA's for each project and account.

B. Budget must be structured to cover expenditures against the following detail accounts:

- **56510, 56515, 56518, 56540, 56545** (Used only by the Office of Scholarships and Financial Aid)
- **56519**-Other Non-Service Scholarships and Fellowships
- **56570**-Traineeships
- **56575**-Graduate Student Tuition Awards (Usually paid by the Graduate School but may be charged to the college when they wish to continue support for a student who has exceeded the allowable semesters.)
- **56581**-UNC Campus Scholarships (EMAS and Graduate School only)

- **56590**-Other Educational Awards
- **56905**-Non-Employee Awards. Budget level is 56900
- **56962**-Stipends and Allowances: Only allowed on state funds if it is for non-student services. Allowed on F&A Funds. Budget level is 56900.
- **56963**-Federally Funded REU: Should only be used with ledger 5 projects.
- **56980**-Sub-grant and sub-contract payments (Only used with Space Grant Consortium)
- **56990**-Used for Cooperating Raleigh Colleges. Budget level is 56900.

C. If additional structure is needed, submit a paper budget revision with explanation of the program or expense to your budget analyst.

D. Remember, per the UNC Policy Manual, new financial aid programs cannot be established without specific approval by the Board of Governors. Also, student fees are not an allowable charge against state appropriations.

## IV. Scrub for Unallowable Charges

### A. Reference Documents

- Spending Guidelines  
[http://www.fis.ncsu.edu/controller/guidelines\\_ref/Spending\\_Guidelines.pdf](http://www.fis.ncsu.edu/controller/guidelines_ref/Spending_Guidelines.pdf)
- State Budget Manual  
[http://www.osbm.state.nc.us/files/pdf\\_files/BudgetManual.pdf](http://www.osbm.state.nc.us/files/pdf_files/BudgetManual.pdf)
- Chart of Expense Accounts  
[http://www.fis.ncsu.edu/controller/accounting\\_system/expenses\\_revenues/expense\\_index.asp](http://www.fis.ncsu.edu/controller/accounting_system/expenses_revenues/expense_index.asp)

B. Run WRS Report 14; Select 16030 and F&A; ALL Classes; Summary; Funding Group

C. Drill on Grand Total FYTD Activity or drill on the appropriate expense lines to look for the following Ineligible Charges:

- **51530 - Employee Moving Expense**  
Can only be paid with foundation or discretionary funds. See page 3 of Spending Guidelines.
- **52205 - Food Products**
  - Generally speaking, state funds should not be used to purchase food items.

Exception - See Section 5.8.3 of State Budget Manual. Send confirmation of exceptions to your budget analyst.

- Food is NOT ALLOWED on F&A – no exceptions

- **52209 - Alcohol**

Purchase of alcoholic beverages and “setups” is prohibited from state funds and F&A funds. See page 6 of Spending Guidelines.

- **533XX - Utilities**

There should be no utilities expense booked to 533xx by a unit other than Facilities. The **only** exception is CMAST (Dept 0612; billed to CMAST project 224012.)

- **53901 - Awards and Banquets**

Ineligible for state and F&A funds. Exception - See Section 6.1.6 on page 145 of State Budget Manual. Send documentation supporting exceptions to your budget analyst.

- **53921 - Food Service Agreements**

Follows same requirements as 52205 Food Products. Send confirmation of exceptions to your budget analyst.

- **53996 - Entertainment Costs**

Ineligible for state and F&A funds. See Chart of Account Description for 53996.

- **53997 - Fines and Penalties**

Ineligible for state and F&A funds.

- **56962 – Stipends and Allowances**

Only allowed on state funds if it is for non-student services.

V. Review State Appropriated and Appropriated Receipt Budgets and Balances

A. WRS Report 14 for State Appropriated Funds

- Unit/College – Select your 2 digit ouc
- Funding Group = 16030
- Department Breakdown = Choose 4 or 6 digit
- Department = ALL
- Program Code = All
- Class = Select all 3 digit class numbers
- Department Levels – Your choice depending on the level of detail needed.
- Sort = Department, Funding Group, Program

After running the report:

If your Preferences are not set to automatically show the balance sheet, be sure to click on the gray bar at the top labeled [“Show Balance Sheet”](#)

Using the Report, verify the following ([reference Attachment 1](#)):

1. No negative budgets in the Current Budget column.
2. Budget Balance Available is positive by program (purpose) and account (salary lines, contracted services, total operating expenditures, student aid, and transfers).
  - a. 51900 - 51999 (Contract Services) is budgeted separate from 55999 (Operating Expenses) at 519x0.
  - b. 55999 –Budget level for expenditures from 52xxx to 55999. The exception to this is 53300 utilities (Facilities use) and 55600 (Libraries use).
  - c. Summer School (purpose 102) – remember Summer School is not covered by the benefits pool and final fringe benefit charges (account 51891) will post after the final payroll runs and must be considered when reviewing YTD expenditures.
3. Budget Balance available at the bottom of the page, after Change in Accts Receivable and Change in Accts Payable, is positive ([see Attachment #1](#)).

If a negative BBA is caused by encumbrances that will not pay this fiscal year, please communicate this to your budget analyst.

B. WRS Report 14 for Appropriated Receipts.

Run the same as for state appropriated funds but select class 23376.

After running the report:

If your Preferences are not set to automatically show the balance sheet, be sure to click on the gray bar at the top labeled [“Show Balance Sheet”](#)

Using the Report, verify the following:

1. No negative budgets in the Current Budget column.
2. Budget Balance Available is positive by purpose and account (salary lines, benefits line, contracted services, total operating expenditures, student aid, and transfers).
  - a. 51900 - 51999 (Contract Services) is budgeted separate from 55999 (Operating Expenses)
  - b. 55999 –Budget level for expenditures from 52xxx to 55999. The exception to this is 53300 utilities (Facilities use) and 55600 (Libraries use).

- c. Remember final fringe benefit charges (account 51891) will post after the final payroll runs and must be considered when reviewing YTD expenditures.
3. Budget Balance available at the bottom of the page, after Change in Accts Receivable and Change in Accts Payable, is positive (**see #4 on Attachment #1**). If a negative BBA is caused by encumbrances that will not pay this fiscal year, please communicate this to your budget analyst.
4. Precollected Receipts are receipts collected in the current fiscal year for programs which will be delivered in the next fiscal year, such as workshops and summer camp sessions. **All unspent revenue is not considered precollected receipts.** OSBM allows us to carry forward precollected receipts with appropriate justification. Please let your budget analyst know as soon as possible if you anticipate having precollected receipts that need to be carried forward.

## VI. Trust Fund Cash Balances

### A. F&A – Run WRS Report 14 for F&A funds.

- Unit/College – Select your 2 digit ouc
- Funding Group = F and A Receipts

- Department Breakdown = Choose 4 or 6 digit
- Department = ALL
- Program Code = All
- Class = All
- Department Levels – Your choice depending on the level of detail needed.
- Sort = Department, Funding Group, Program

If your Preferences are not set to automatically show the balance sheet, be sure to click on the gray bar at the top labeled [“Show Balance Sheet”](#).

1. After running report, look at bottom line after encumbrances.
  - Remember final fringe benefit charges (account 51891) will post after the final payroll runs and must be considered when reviewing YTD expenditures.
2. Budgets must be positive or have a zero balance, by purpose code, after adjusting for any encumbrances that will not pay.
3. F&A Carry Forward Request – If there is an opportunity to carry forward F&A balances, a memo with instructions for making a request will be sent to Vice Chancellors and Deans

from VC Leffler and VC Lomax. This memo typically goes out by the end of April.

## B. Educational and Technology Fees – Run WRS Report 14 for ETF.

- Unit/College – Select your 2 digit ouc
- Funding Group =Auxiliary Sales and Services
- Department Breakdown = Choose 4 or 6 digit
- Department = ALL
- Program Code = All
- Class = 39
- Department Levels – Your choice depending on the level of detail needed.
- Sort = Department, Funding Group, Program

If your Preferences are not set to automatically show the balance sheet, be sure to click on the gray bar at the top labeled [“Show Balance Sheet”](#)

1. After running report, look at bottom line after encumbrances.
  - Remember final fringe benefit charges (account 51891) will post after the final payroll runs and must be considered when reviewing YTD expenditures.

2. Budgets must be positive or have a zero balance after adjusting for any encumbrances that will not pay.
3. Carryover of ETF funds is not encouraged, although they are now structured as trust funds rather than appropriated receipts. However, if there are extenuating circumstances that justify the need to carry forward ETF funds to complete projects that were begun this fiscal year and cannot be completed by year-end, you may submit a request. Please coordinate with the member of the ETF Advisory Team from your college/unit and include a brief justification, the projected \$ amount being requested to carry forward, and the project(s) numbers affected. If you plan to submit a request, please send it to Barry Olson no later than June 16, 2014.
4. If you plan to carry forward ETF funds, you will need to leave budget unspent in the amount of the carry forward request. If you have less budget unspent when the year closes than you requested to carry forward, the lesser amount will be carried forward. A one-time budget entry will be made next fiscal year for the carry forward amount.

## VII. Future Year

### A. Future Budgets

- Run WRS Reports for each fund type (State Appropriated, Appropriated Receipts, ETF and F&A) as shown above. When report is displayed, select “[Show/Hide FTE/Future](#)”. Submit budget journals to eliminate any negative future budgets (\$s and FTE). If adjusting only the future budget use scenario FY29 on your on-line journal. If adjusting the current and future year use scenario CN24.

### B. Salary Reserves – Run Position Control Summary – Future Year report.

- Clear any negative salary reserves (\$s and FTE).  
**To correct negative salary reserves, a HR salary distribution action must be processed or a continuing (CN24) or future year (FY29) budget revision to fully fund salaries.**

## VIII. Payroll Suspense - Review your departmental suspense project 3799xx and any projects with charges to payroll suspense account 51190. Clear all balances.

### A. Run WRS Report 3 - Cash Balance Report - on suspense Project ID 3799xx to see balances.

B. Run Labor Distribution Reports in HR to see detail labor charges. (Navigation: Human Resources, Commitment Accounting, Commitment Accounting Reports, Labor Distr Reports After 2012):

1. Run on Project ID 3799xx (Sort Order by Empl ID or Name is recommended).
2. Run separately on Account 51190 (Sort Order by Empl ID or Name is recommended).
3. Select output type and Details. (Note: If download to Excel and add subtotals by Empl ID or Name, you can see which ones do not net to zero.)
4. Monitor HR cut-off dates for payroll distribution lockout.
5. Create redistributions in HR to clear suspense charges.

C. Any suspense that occurs in the June monthly or last bi-weekly payroll can be cleared by:

1. Creating an actuals JV in Financials before June close.
2. Creating redistributions in HR - which will run in July payrolls.

3. After ledger opens for July activity, copy the JV and reverse the entries. This JV will offset the redistributions that flow from July payrolls.
  4. Note these redistributions will show up on next year's Labor Distr Reports (run id's will begin with prior year).
- D. Remember the fringe benefit charges (account 51891) associated with the suspense project will not show on the Labor Distribution Reports but are included in the WRS Cash Balance. These fringe benefit charges normally clear out through the 51891 allocation process at the end of the month.
  - E. Any cash balance left on the suspense project at the end of the fiscal year will carry over into the next fiscal year and be harder to identify and clear.
  - F. The Controller's Office sends out reminders to Business Officers on clearing suspense project balances, and Jennifer Brady is available to assist with payroll suspense issues.

**Report 14 - Chartfield Specific Balance by Account**

As of June 30, 2014

Display by Department, Funding Group, then Program Code

ATTACHMENT #1

Unit / College: XX-Unit ABC  
 Fund Group: 16030 - Academic Affairs  
 Program: ALL  
 Class: 211 - 16030 - Unused as of FY2009, 212 - 16030 - State Appropriated, 213 - 16030 - Unused as of FY2009, 214 - 16030 - PremTuit Prior to FY12, 215 - 16030 - Distanc  
 Department ID: ALL

#1 No negative Budgets  
 #2 By purpose and account  
 #3 Encumbrances  
 #4 Bottom Line

**XX - Unit ABC**  
**16030 - Academic Affairs**  
**101-Regular Term Instruction**

Accounts	Description	Current FTE	Current Budget	Current Month Activity	FYTD Activity	Encumbrances	Budget Balance Available
11100	Cash (PTD)	-	0.00	(728,046.33)	8,933.48	0.00	(8,933.48)
<b>10000-19999</b>	<b>Total Assets (PTD)</b>	-	<b>0.00</b>	<b>(728,046.33)</b>	<b>(43,912.18)</b>	<b>0.00</b>	<b>43,912.18</b>
22010	Accounts Payable (PTD)	-	0.00	11,418.21	(12,828.45)	0.00	12,828.45
<b>20000-29999</b>	<b>Total Liabilities (PTD)</b>	-	<b>0.00</b>	<b>11,418.21</b>	<b>(13,477.59)</b>	<b>0.00</b>	<b>13,477.59</b>
<b>30000-39999</b>	<b>Total Fund Equity (PTD)</b>	-	<b>0.00</b>	<b>0.00</b>	<b>9,621.42</b>	<b>0.00</b>	<b>(9,621.42)</b>
<b>40000-40209 40220-49999</b>	<b>Total Revenues</b>	-	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
51000-51199	EPA Non-Teaching Salaries	3.90	239,888.00	17,673.35	239,888.68	0.00	(0.68)
51200-51299	SPA Employee Salaries	11.94	305,741.00	28,767.01	305,742.31	0.00	(1.31)
51300-51399	EPA Teaching Salaries	49.31	2,953,087.00	238,559.64	2,954,185.89	0.00	(1,098.89)
51400-51499	Temporary Wages	-	42,109.00	3,195.45	41,835.17	0.00	273.83
51500-51799	Other Personnel Expenditures	-	41,375.00	41,375.00	41,375.00	0.00	0.00
51800-51899	Staff Benefits	-	618,682.00	52,374.01	618,760.89	0.00	(78.89)
<b>51000-51899</b>	<b>Total Personnel Expenditures</b>	<b>65.15</b>	<b>4,200,882.00</b>	<b>381,944.46</b>	<b>4,201,787.94</b>	<b>0.00</b>	<b>(905.94)</b>
51900-51999	Contracted Services	-	81,732.00	24,020.00	79,546.51	0.00	2,185.49
52000-52999	Supplies and Materials	-	0.00	10,087.64	112,661.99	0.00	(112,661.99)
53100-53129 53140-53199	Travel - Domestic	-	0.00	3,390.10	57,546.84	0.00	(57,546.84)
53130-53139	Travel - Foreign	-	0.00	66.15	10,715.09	0.00	(10,715.09)
53000-53099 53200-53999	Current Services	-	0.00	63,249.89	190,522.06	17,476.00	(207,998.06)
54000-54999	Fixed Charges	-	0.00	135.44	26,187.31	0.00	(26,187.31)
55000-55998	Capital Outlays	-	0.00	233,734.44	290,315.83	0.00	(290,315.83)
55999	Operating Budget Pool	-	694,608.00	0.00	0.00	0.00	694,608.00
<b>51900-55999</b>	<b>Total Operating Expenditures</b>	-	<b>776,340.00</b>	<b>334,683.66</b>	<b>767,495.63</b>	<b>17,476.00</b>	<b>(8,631.63)</b>
56000-56999	Student Aid/Subcontracts	-	0.00	0.00	0.00	0.00	0.00
57000-57999	Debt Service	-	0.00	0.00	0.00	0.00	0.00
58000-58999	Transfers/Reserves	-	0.00	0.00	0.00	0.00	0.00
59000-59999	Budget Pool	-	0.00	0.00	0.00	0.00	0.00
<b>50000-59999</b>	<b>Total Expenditures</b>	<b>65.15</b>	<b>4,977,222.00</b>	<b>716,628.12</b>	<b>4,969,283.57</b>	<b>17,476.00</b>	<b>(9,537.57)</b>
<b>40000-40209 40220-59999</b>	<b>Total (Net)</b>	<b>65.15</b>	<b>4,977,222.00</b>	<b>716,628.12</b>	<b>4,969,283.57</b>	<b>17,476.00</b>	<b>(9,537.57)</b>
11300-11399	FYTD Change in Accts Rec				(177.33)		
22010, 22012	FYTD Change in Accts Pay				0.00		
	<b>Total FYTD Change</b>		<b>4,977,222.00</b>		<b>4,969,106.24</b>	<b>17,476.00</b>	<b>(9,360.24)</b>