YEAR-END PROCEDURE GUIDE

Query Based Version

University Budget Office

(revised for June 2021)

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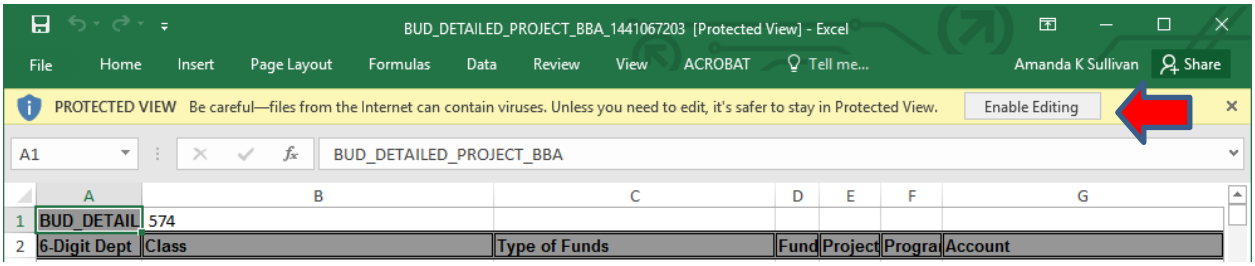
I. Run the Query

Under Monitoring Tools & Reports select Query Manager (Rpt) and search for the query named BUD_DETAILED_PROJECT_BBA

- Run to EXCEL
- When prompted:
  - enter current FY = 2021
  - Accounting Period = 12 will pick up all activity thus far
  - 6 digit dept id or use wildcard, for example, 160102 or 1601% or 16%
- Once the data is pulled, when you open the excel file, you will have to click Enable Editing in order to continue.



II. Create a Pivot Table with the Query Results

- Click in the results grid, i.e. cell A3
- Choose Insert and Pivot Table
- Be sure the Create Pivot Table box looks like the sample on **Attachment 1 (Item A)** and click OK.
- Rename the original tab “Data” and the new tab “Pivot”
- In order to have the subtotals at the bottom, right click in the pivot table, under pivot table options, display tab, and check the box classic layout. See **Attachment 1 (Item B)**
- From the PivotTable Field List, click on the desired fields to set up the Row Labels and Values. They should default to the appropriate box or you can drag them to the desired location. See sample provided on **Attachment 2** and the sample pivot table on **Attachment 3**.
- If the fields in the Values box default to Count rather than Sum, Click on the drop down arrow beside the field, select Value Field Settings. In the Value Field Settings pop up box, select Sum.
- Close the PivotTable Field List by clicking the “X” in the upper right corner of the Field List. To reopen the PivotTable Field List, right click within the table and select, “Show Field List”

- To add or remove subtotals for row headings, right click on a row heading within the Pivot table, and check or uncheck the Subtotal option.
- Filter on column headings as needed
- Modify field list as needed

III. Receipt Budget Structure

A. Using Pivot Table, filter on the Account column and select all revenue accounts (begins with "4").

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. Expenditures must also be increased for the same amount. Expenditure and revenue budgets should always be equal in appropriated receipt projects. The deadline for submitting a paper budget revision to the Budget Office is **Monday, June 7th**

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.

IV. Financial Aid Structure

A. Using the Pivot Table, filter on the Account column and select all accounts like 56xxx.

B. Only the accounts listed below should have budget balances. Those marked with an asterisk should only be used by the Office of Scholarships and Financial Aid.

***56510** Appropriated Grants
***56518** Distance Education Grant Funds
56519 Oth Non-serv Schshps & Fel
***56540** Acad Enhance Scholarship
***56545** NC State Tuition Assistance Gr
56570 Traineeships
56575 Grad Assist Tuition Awds
56581 UNC Campus Scholarships

56590 Oth Educatl Grants (budget pool for all 56590-56599 expenses)
56905 Non-employee Awards (budget pool for all 56901-56959 expenses)
56960 Educ Serv Agrmnt Pymts (budget pool for all 56960-56979 expenses)
56990 Other-oth Contr Grants (budget pool for all 56980-56999 Subcontracts expenses)

C. Online budget revisions may be processed to flex 56XXX budget. They will route to the budget office for approval.
(Reference also Attachment 4 for budget level accounts)

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. Stipends are not allowed unless they are for non-student services.

V. Scrub for Unallowable Charges

A. Reference Documents
- Spending Guidelines
  https://controller.ofa.ncsu.edu/files/2018/05/Spending-Guidelines.pdf
- State Budget Manual
  https://www.osbm.nc.gov/budget/budget-manual
- Chart of Expense Accounts
  http://controller.ofb.ncsu.edu/expense-accounts/

B. Run WRS Report C3; Select Unit/College, Select 16030 and F&A; ALL Classes; Summary; Funding Group

C. Drill on Total Expenditures Fiscal Year to Date (FYTD) 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 8 of Spending Guidelines.
- **52205 - Food Products**

- Generally speaking, state funds should not be used to purchase food items. Exception - See Section 5.8.3-5.8.5 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 13 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 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.

VI. Review State Appropriated and Appropriated Receipt Budgets and Balances using Pivot Table.

A. To view state appropriated funds, filter on Type of Funds, selecting all state appropriated and summer school types. Use results to verify the following:

1. No negative budgets in the Current Budget column.

2. Budget Balance Available (BBA) is positive for each account by program.

3. Summer School (program 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.

4. Budget Balance Available - The query results include change in payables so you can check actual cash balances. Subtotal by Program or Project by right clicking in the column and selecting Subtotal. **Cash balances must be positive by Program for each 2 digit dept id.** **Units can decide if they want balances to be positive at a more detailed level.**

5. Encumbrances – The query results include both BBA without encumbrances and BBA with encumbrances. Be aware of which field you have pulled into your pivot table. If you have encumbrances causing a negative BBA, but they will not pay this fiscal year, please communicate this to your budget analyst.

B. To view appropriated receipt funds, filter on Type of Funds & select Appropriated Receipts. Use results to verify the following:

1. No negative budgets in the Current Budget column.

2. Subtotal by project and verify total current budget for each project is $0. Receipt budgets and expenditure budgets should always net to "0" in appropriated receipt projects.

3. BBA for each revenue account is a negative number or zero, meaning there is sufficient budget for the revenue collected. (This was first checked in item III - Receipt Budget Structure.)

4. BBA is positive for each expenditure account by program.

5. Budget Balance Available - The query results include change in payables and change in receivables so you can check actual cash balances. Subtotal by Program or Project by right clicking in the column and selecting Subtotal.

Cash balances must be positive by Program for each 2 digit dept id. Units can decide if they want balances to be positive at a more detailed level.

6. Encumbrances – The query results include both BBA without encumbrances and BBA with encumbrances. Be aware of which field you have pulled into your pivot table. If you have encumbrances causing a negative BBA, but they will not pay this fiscal year, please communicate this to your budget analyst.

7. **Pre-collected Receipts** are receipts collected in the current fiscal year for programs which will be provided in the next fiscal year. **Please remember, we are not allowed to carry forward receipts that are simply unspent, rather than being pre-collected.** OSBM allows us to carry forward pre-collected receipts with appropriate justification. Please notify budgetoffice@ncsu.edu by **Friday, June 4th** if you anticipate having pre-collected receipts that need to be carried forward.

VII. Trust Fund Cash Balances (F&A and ETF projects)

A. **F&A** – To view F&A balances using the Pivot Table, filter on Type of Funds, selecting F&A. Be sure you have subtotaled on Program by right clicking in the Program column and selecting Subtotal.

1. The BBA by Program should be positive. Cash balances must be positive or zero by Program for each 2 digit dept. id. Units can decide if they want balances to be positive at a more detailed level.

2. If you have encumbrances causing a negative BBA, but they will not pay this fiscal year, please communicate this to your budget analyst.

3. Remember final fringe benefit charges (account 51891) will post after the final payroll runs and must be considered when reviewing YTD expenditures.

4. 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 Provost Arden, Vice Chancellor for

OFA Maimone and Vice Chancellor for Research Vouk. The memo for fiscal year **2021** was sent out in April.

B. **Educational and Technology Fees** - To view ETF balances using the Pivot Table, filter on Type of Funds selecting ETF. Be sure you have subtotaled on Project by right clicking in the Project column and selecting Subtotal.

1. The BBA by Project should be positive or zero. If you have encumbrances causing a negative BBA, but they will not pay this fiscal year, please communicate this to your budget analyst.

2. Remember final fringe benefit charges (account 51891) will post after the final payroll runs and must be considered when reviewing YTD expenditures.

3. Carryover of ETF funds is not encouraged; however, if there are extenuating circumstances, you may submit a request to Adrian Day, ajday@ncsu.edu, no later than **Friday, June 4th**. Please coordinate with the member of the ETF Advisory Team from your college/unit.

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.

III. Future Year

A. Future Budgets – Use the Pivot Table to look at future budgets for all types of funds, confirming there are no negative budgets. Submit budget journals to eliminate any negative future budgets. If adjusting only the future year, use scenario FY29 on your journal. If adjusting the current and future year, use scenario CN24.

B. Salary Reserves and Position Control

- If an employee's base source of funding is state appropriations, we recommend returning the employee to that source effective 7/1/21, so any legislative increases will be applied appropriately. If employees are

working against a position while being paid from a temporary source, the work against flag should be removed.

- Permanent funding should be budgeted for all permanent SHRA and EHRA positions (recognizing that 51310 budget provides funding for other salary lines in some cases). **See Attachment 4 for budget level accounts.**
    - Run Position Control Summary – Future Year report from the Position Control Work Center.
    - Clear any negative salary reserves ($s and FTE). **To correct negative salary reserves, a HR salary distribution action must be processed to put the position/person on another source, or a continuing (CN24) or future year (FY29) budget revision can be processed to fully fund salaries.** While it is best practice to monitor this all year long, it is most important when we pull salary and budget information for the annual December 1 report used by OSBM and Fiscal Research.

IX. Payroll Suspense

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

A. Check suspense project 3799xx in Pivot Table to see if there is a balance or run WRS Report P2 - 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 downloaded to Excel, then 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 Distribution Reports (run id's will begin with prior year).

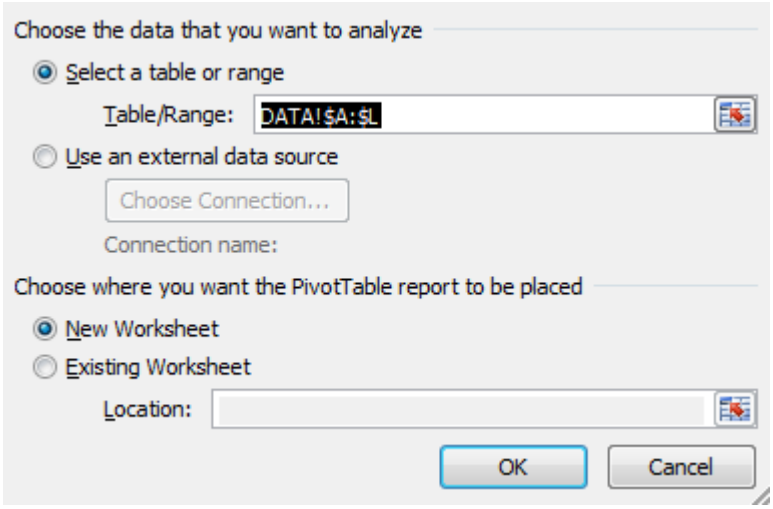
D. Remember the fringe benefit charges (account 51891) associated with the suspense project will not show on the Labor Distribution Reports but are included in the WRS Cash Balance. These fringe benefit charges normally clear out through the 51891 allocation process at the end of the month.

E. Any cash balance left on the suspense project at the end of the fiscal year will carryover into the next fiscal year and be harder to identify and clear.

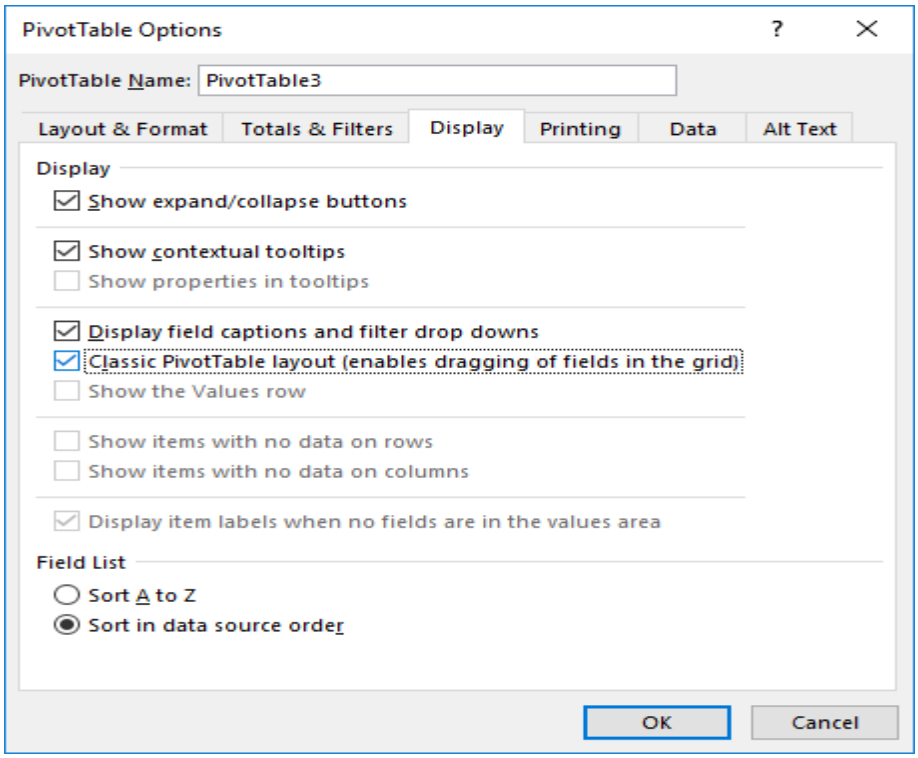
F. The Controller's Office sends out reminders to Business Officers on clearing suspense project balances, and Jennifer Bell is available to assist with payroll suspense issues.

Attachment 1

A. Create Pivot Table

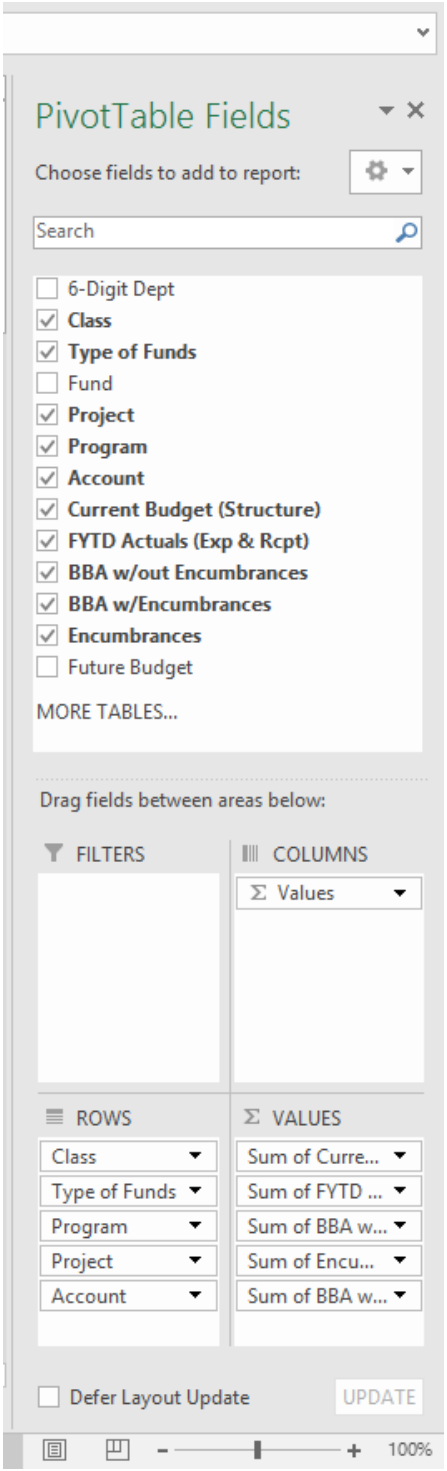


B. Right click in the Pivot Table To build a report box, and select Pivot Table Options, click on the Display tab, and click Classic PivotTable layout (enables dragging of fields in the grid)



Attachment 2

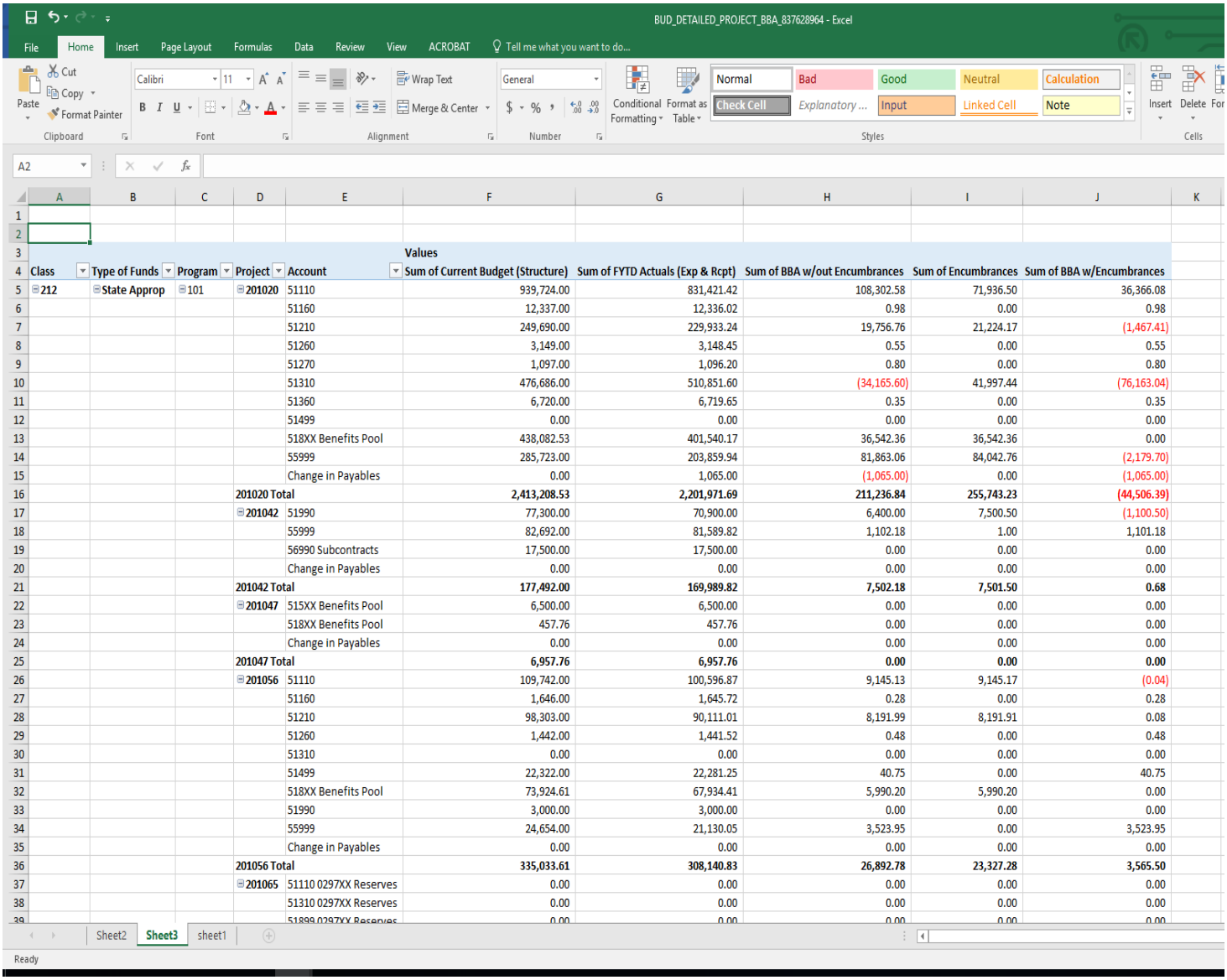
Pivot Table Field List



Order to click the fields:

1. Class
2. Type of funds
3. Program
4. Project
5. Account
6. Current Budget (Structure)
7. FYTD Actuals (Exp Rcpt)
8. BBA w/out Encumbrances
9. Encumbrances
10. BBA w/ Encumbrances

Attachment 3



						Values					
	Class	Type of Funds	Program	Project	Account	Sum of Current Budget (Structure)	Sum of FYTD Actuals (Exp & Rcpt)	Sum of BBA w/out Encumbrances	Sum of Encumbrances	Sum of BBA w/Encumbrances	
5	212	State Approp	101	201020	51110	939,724.00	831,421.42	108,302.58	71,936.50	36,366.08	
6					51160	12,337.00	12,336.02	0.98	0.00	0.98	
7					51210	249,690.00	229,933.24	19,756.76	21,224.17	(1,467.41)	
8					51260	3,149.00	3,148.45	0.55	0.00	0.55	
9					51270	1,097.00	1,096.20	0.80	0.00	0.80	
10					51310	476,686.00	510,851.60	(34,165.60)	41,997.44	(76,163.04)	
11					51360	6,720.00	6,719.65	0.35	0.00	0.35	
12					51499	0.00	0.00	0.00	0.00	0.00	
13					518XX Benefits Pool	438,082.53	401,540.17	36,542.36	36,542.36	0.00	
14					55999	285,723.00	203,859.94	81,863.06	84,042.76	(2,179.70)	
15					Change in Payables	0.00	1,065.00	(1,065.00)	0.00	(1,065.00)	
16				201020 Total		**2,413,208.53**	**2,201,971.69**	**211,236.84**	**255,743.23**	**(44,506.39)**	
17				201042	51990	77,300.00	70,900.00	6,400.00	7,500.50	(1,100.50)	
18					55999	82,692.00	81,589.82	1,102.18	1.00	1,101.18	
19					56990 Subcontracts	17,500.00	17,500.00	0.00	0.00	0.00	
20					Change in Payables	0.00	0.00	0.00	0.00	0.00	
21				201042 Total		**177,492.00**	**169,989.82**	**7,502.18**	**7,501.50**	**0.68**	
22				201047	515XX Benefits Pool	6,500.00	6,500.00	0.00	0.00	0.00	
23					518XX Benefits Pool	457.76	457.76	0.00	0.00	0.00	
24					Change in Payables	0.00	0.00	0.00	0.00	0.00	
25				201047 Total		**6,957.76**	**6,957.76**	**0.00**	**0.00**	**0.00**	
26				201056	51110	109,742.00	100,596.87	9,145.13	9,145.17	(0.04)	
27					51160	1,646.00	1,645.72	0.28	0.00	0.28	
28					51210	98,303.00	90,111.01	8,191.99	8,191.91	0.08	
29					51260	1,442.00	1,441.52	0.48	0.00	0.48	
30					51310	0.00	0.00	0.00	0.00	0.00	
31					51499	22,322.00	22,281.25	40.75	0.00	40.75	
32					518XX Benefits Pool	73,924.61	67,934.41	5,990.20	5,990.20	0.00	
33					51990	3,000.00	3,000.00	0.00	0.00	0.00	
34					55999	24,654.00	21,130.05	3,523.95	0.00	3,523.95	
35					Change in Payables	0.00	0.00	0.00	0.00	0.00	
36				201056 Total		**335,033.61**	**308,140.83**	**26,892.78**	**23,327.28**	**3,565.50**	
37				201065	51110 0297XX Reserves	0.00	0.00	0.00	0.00	0.00	
38					51310 0297XX Reserves	0.00	0.00	0.00	0.00	0.00	
39					51899 0297XX Reserves	0.00	0.00	0.00	0.00	0.00	

Attachment 4

Budget Levels for 16030, 16031, and 16032

Revenue Accounts

Account	Descr
40111	Resident Tuition
40114	Res Chld Dec Law/Fire Tui Waiv
40116	Resident Tuition Surcharge
40121	Nonresident Tuition
40123	Nonres Grad Asst Wav
40126	Nonresident Tuition Surcharge
40130	Extension Instrn Fees BUDGET
40140	Application Fee
40185	Educational & Technology Fee
40190	Special Fees
40196	Tuit/Fees-Recovery Bad-Debt WO
40199	Bad Debt Contra-Tuitn and Fees
40230	Federal Appropriation BUDGET
40231	Fed Appr Dir Rec
40243	Fed C & G Aca
40310	Edp Service Revenues BUDGET
40320	Physical Plant Rev
40340	Telephone Services Rev BUDGET
40350	Utility Serv Rev
40390	Othr Supprting Serv Rev BUDGET
40400	S & S Rev Aux & Indop BUDGET
40409	Student Stores Rev
40440	Sales and Service Fees Reclass
40510	Confer/Event Ticket Fee Rev
40620	Vet Hospital Ser Fee
40690	Other Vet Serv
40711	A/R INTEREST INCOME
40716	Bank of America P-Card Rebates
40717	Motor Pool Rebates
40730	Rental And Lease Income BUDGET
40740	Surplus Property Sales BUDGET
40790	Miscellaneous Income BUDGET
40890	Other Intertransfers
40910	Salary Reimburs - Dual Employ
40921	Ret Appro Bud Flex
40922	Deferred Obligations/Receipts
40923	Energy Conserv Saving Carryfwd
40924	Discretionary Cap Impr - Univ

Expense Accounts

Account	Descr
51110	Epa Regular Salaries BUDGET
51130	Epa Premium Payments BUDGET
51140	Epa Employee On Loan
51160	EPA Non-Teach Statutory Bonus
51209	SHRA LEO Salaries
51210	SHRA Regular Salaries BUDGET
51220	SHRA Overtime Pay
51230	SHRA Premium Payments BUDGET
51240	SHRA Employee On Loan
51250	SHRA Severance Wages
51260	SHRA Statutory Bonus
51270	SHRA Longevity Pay
51310	Epa Academic Salaries BUDGET
51340	Epa Teachers On Loan
51360	EPA Teach Statutory Bonus
51499	Temporaray Wages Pool BUDGET
51530	Employee Mov Expen
51540	Tort Claims
51550	Unemployment Compen
51552	Unemployment Insurance 1% Pmt
51560	Workers Comp Benefits BUDGET
51570	Retirement Supplements BUDGET
51580	Disability Benefits BUDGET
51590	Unclass Personnel Paymt BUDGET
51899	Fringe Benefits Pool BUDGET
51910	Contracted Services BUDGET
51920	Consulting BUDGET
51930	Medical BUDGET
51940	Employee On Loan Pay
51950	Honorariums
51970	Acad Inst/res Serv
51990	Other Contr Services
53300	Utilities (budgetary Use Only)
55600	Library Books & Journals
55999	Maintenance Object Pool BUDGET
56510	Appropriated Grants
56518	Distance Education Grant Funds
56519	Oth Non-serv Schshps & Fel
56540	Acad Enhance Scholarship
56545	NC State Tuition Assistance Gr
56570	Traineeships
56575	Grad Assist Tuition Awds
56581	UNC Campus Scholarships
56590	Oth Educatl Grants
56905	Non-employee Awards
56960	Educ Serv Agrmnt Pymts BUDGET
56990	Other-oth Contr Grants
58XXX	Various Transfer Accounts