Fiscal Year End
Procedures Workshop

May 15, 2019

UNIVERSITY OF
NORTH DAKOTA
Departments Presenting Today

• One Stop Student Services
• Procurement & Payment Services
  – Asset Management
• Grants & Contracts
• Payroll
ONE STOP STUDENT SERVICES
One Stop Student Services

• Departmental Deposits
  – All deposits must be received at One Stop Student Services no later than **12:00PM, Friday, June 28, 2019**.
  – All checks received by the department and dated on or before June 28, 2019, must be deposited by the deadline.

• Accounts Receivable
  • Any requests for Emplid#’s and Ext Org ID’s for accounts receivable transactions must be received at Student Account Services by **Monday, June 17, 2019**.
One Stop Student Services

• Accounts Receivable
  – All accounts receivable transactions must be received at Student Account Services no later than **4:30PM, Wednesday, June 26, 2019**.
  
  – Please do not hold transactions until then!

  – Accounts Receivable transactions **CANNOT** be backdated.
One Stop Student Services

• Reminders

  – For departments accepting payments:
    • We recommend that you follow One Stop valid Photo ID process when accepting checks
    • Numeric value and written value on checks must match—please review checks carefully.
    • All checks should be stamped “For Deposit Only, Bank of North Dakota” prior to sending to One Stop
    • No two-party checks are accepted

May 15, 2019
One Stop Student Services

• Gift Deposits
  – All deposits to account codes 478005 and 478010 must include a Gift Deposit Documentation Form and supporting documentation received from the donor

• All forms can be found on the One Stop website under Department Info.
  • https://und.edu/one-stop/department-information.html
One Stop Student Services

• Perceptive Content Depart Deposit Look Up
  – Sign in with IdM userID and password (same as PeopleSoft logon)
  – Search Deposits by submission number. (Emailed to you when the e-deposit is submitted)
  – Able to see if processed, who processed, or still unprocessed.
  – View all documentation attached to deposit.
  – Email Matt.lukach@UND.edu for access.
One Stop Student Services

- Departmental Deposits are available through iDashboards [https://dashboards.und.edu/idashboards](https://dashboards.und.edu/idashboards)
  - Sign in with IdM userID and password (same as PeopleSoft logon)
  - Select Campus Community > UND SAS-Deposit Finder
  - No need to have security access to Campus Connection
One Stop Student Services

• Electronic Deposit Forms (Please use)
  – Eliminates large backend workload paper forms create.

• Cash Short on e-deposit ready for use.
  – Enter cash short and account information.
  – By submitting the deposit, a JE will automatically be processed per your deposit form.

• Drop box being relocated! Will email out new location.
PROCUREMENT & PAYMENT SERVICES
Essential Reminders

• Fiscal year-end procedures apply to all funds:
  – Local (00500-29999)
  – Appropriated (30000-39999)
  – Grant & Contract (40000-49999)
  – All other funds (50000-89999)
Essential Reminders

- All purchases at the University must have a documented **business purpose**.

- As a public institution, the University must demonstrate the prudent use of funds entrusted to it by its various constituencies. The general public, legislators, students, donors and granted organizations and individuals must be assured that funds are wisely spent and do not personally benefit University officials and employees.

- This applies to both University and Foundation funds.
PPS

• Purchase Requisitions
  – Submit to PPS as soon as soon as possible for items that you expect to be delivered on or before June 30th. Requisitions received after May 15th will be held and processed after July 1st.
  – FY19 Appropriated funding will be lost
  – Any purchase order open at fiscal year-end will be rolled & paid from your next year’s (FY20) budget.
– Review and follow-up on all open purchase orders.
  • NDU_PO01_OPEN_PO_REPORT
  • Review ‘Purchase Order Reference Number’ to find your department
– Work with the vendors to ensure that the invoicing and the delivery of goods/services occur on or before June 30th.
– PO’s with exhausted funds are closed weekly
– Complete a Purchase Order Change/Cancellation Form if encumbrance changes are necessary
PPS

• DEADLINES:
  – Submit all FY19 Perceptive Content payment requests and Travel & Expense Reports, no later than **Monday, July 8, 2019**.
  
  – All FY19 Journal Entries, Journal Vouchers, and Journal Imports must be submitted no later than **Friday, July 12, 2019**.
  
  – Notify the Accounts Payable Manager if you receive an invoice material in nature, *after the FYE paperwork due date*, for materials received by June 30th.
PPS

• Purchasing Card
  – UND purchasing card statements have a cutoff date of the last **business day** of each month. UND cannot control when a vendor posts your purchasing card transactions. For example:

  • A purchase made on June 28\textsuperscript{th} may not post to your credit card statement until July 6\textsuperscript{th}, this transaction will post to your July 2019 funds (FY20).
  • Transactions that post to June 29\textsuperscript{th} will show on your July statement and post in FY20.
PPS

• Purchasing Card
  – PPS will be posting your Purchasing Card transactions throughout the month of June and beginning of July for June expenditures.
  – Upload Dates:
    • June 17 (Posting June 1 - June 9 transactions)
    • June 24 (Posting June 10 - June 16 transactions)
    • July 1 (Posting June 17 - June 23 transactions)
    • July 8 (Posting June 24 - June 28 transactions)
PPS

• Journal Entries & Journal Imports

  – June and July transactions **cannot** be processed on the same journal import. Clearly indicate FY19 **or** FY20 on journal entries or journal imports.

  – Ensure you have checked the accounting date on the transaction you are correcting. If the original date is 07/01/2018 - 06/30/2019, your correcting entry should be to **FY19**. If the original entry posted **after** 6/30/19, your correcting entry is to **FY20**.
• Journal Entries
  – When creating your journals, be sure your journal date falls into the correct fiscal year

  – The correct date must be entered BEFORE you click Add
  – Once the Add button is clicked, the date cannot be changed
PS

• Journal Entries

— Indicate which Fiscal Year you would like the journal to post in by keying FY19 or FY20 at the beginning of the *Long Description*

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May 15, 2019
• **Journal Entries**
  
  – Just to review:
  
  • *Make sure to enter the correct date when initiating the journal*

![Image of journal entry interface showing FY19 and FY20 dates]

• *Indicate intended FY posting date in the first four characters of the Long Description of the journal*
PPS

• Cut-Off Dates for Year-End Processing
  – Computer Software Site License - June 20.
  – Campus Mailing – June 14.
  – Duplicating – June 14
  – Motor Pool – May 31
PPS

• Perceptive Content Payments
  – Regardless of the invoice date
    • Materials or services received in June, will be charged to June (FY19)
    • Materials or services received in July, will be charged to July (FY19).
  – We will NOT process July – FY20 transactions unless absolutely necessary.
  – FY20 transactions
    • document in the special instructions in the notes section of the e-Form.
May 15, 2019

PPS

FY 20 only
PPS

Foundation Reimbursements

• The fund number at the Foundation should be referenced on your documentation
  – description line on eForm in Perceptive Content
  – transaction notes in PaymentNet
  – description field on expense line
  – justification for correction on the Journal Voucher
  – line description of a journal entry
  – description column (M) of a journal import

• PPS will request UND Foundation reimbursements weekly during the month of June.

• Any expenses that are reimbursed in July for June business will be recorded as a receivable in your 26XXX fund.

May 15, 2019
Travel Reminders

– Expense reports should be submitted on a “per trip” basis

– Departments should follow up with faculty to ensure that all expense reports are submitted prior to their leaving for the summer.

– Airline tickets that must be purchased in FY19, for travel in FY20, will be charged to FY19 funds

– Registration fees, to reserve a spot at a FY20 conference, will be paid from FY19 funds

May 15, 2019
• Travel
  – For travel that crosses the June month end:
    • The expense report will be submitted in July
    • If the majority of the travel happens in June, post to FY19 – if there are more days of travel in July post to FY20
  – Submission/accounting date
    • Submission/accounting date will be June until the cutoff date of July 9th
    • Reports submitted after July 9th, will have a July submission/accounting date
• Accounting Date for expense reports

– Expense reports for FY 19 (June) expenses submitted in July need to have an accounting date in June.

– Will default to June until July 9th.
PPS

• Subscriptions
  – *New* subscriptions will be processed from FY 2019 funds through May 31, 2019.
  – Subscription *renewals expiring in FY20*, must be *paid* for from *FY20 funds*.

• Memberships & Maintenance Contracts
  – *Renewals* for memberships & maintenance contracts *expiring in FY20* must be *paid* from *FY20 funds*.
PPS

• Signature Authorization Form
  – Review those authorized to approve your non-payroll expenditures
  – List is maintained in Perceptive Content
  – Documents – UND-AP-Department Authorization
  – Easy search by department number
  – Current approvers are those with a **blank** inactive date field
  – Send any updates to: UND.pps@UND.edu

May 15, 2019
PPS

• Reconciliation Tools - Inquiries
  – Budgets Overview –
    • By FNDDTL - to review budget balance by account.
    • By FUND - to review budget balance by type
      – Appropriated funds by salaries, expenses, and equipment
      – Other funds by total expenses
  – Ledger – to review cash balance
  – Trial Balance – to review fund balance

Now is a good time to begin monitoring your funds
Review fund balance during year end. To calculate your fund balance take your assets (account #’s that start with a 1) and subtract your liabilities (account #’s that start with a 2).

<table>
<thead>
<tr>
<th>Account</th>
<th>Fund</th>
<th>Cur</th>
<th>Debit</th>
<th>Credit</th>
<th>Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>105251 Cash - in BND</td>
<td>22116</td>
<td>Happy New Year</td>
<td>135,611.94</td>
<td>0</td>
<td>135611.94</td>
</tr>
<tr>
<td>201001 Accounts/Vouchers Payable</td>
<td>22116</td>
<td>Happy New Year</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>223001 Accrued Salaries Payable</td>
<td>22116</td>
<td>Happy New Year</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>223026 Payroll withholdings</td>
<td>22116</td>
<td>Happy New Year</td>
<td>0</td>
<td>3,759.67</td>
<td>-3759.67</td>
</tr>
<tr>
<td>223051 Health Insurance Payable</td>
<td>22116</td>
<td>Happy New Year</td>
<td>0</td>
<td>1,979.21</td>
<td>-1979.21</td>
</tr>
<tr>
<td>223076 Accrued Fringes Payable</td>
<td>22116</td>
<td>Happy New Year</td>
<td>0</td>
<td>2,368.21</td>
<td>-2368.21</td>
</tr>
<tr>
<td><strong>Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>127504.85</strong></td>
</tr>
</tbody>
</table>
PPS

• Reconciliation Tools – Reports

Tip sheets to run reports are available at http://und.edu/finance-operations/connect-und/finance-tip-sheets.cfm

– General Ledger Activity
– General Ledger Summary
– Budget to Actuals Report
– Budget Summary
– Budget Transaction Detail

• Navigator – Commitment Control – Budget Reports

• Be sure to include a budget period and extend your date range into the next budget year when running your reports. (See following screenshot)
Report Request Parameters

<table>
<thead>
<tr>
<th>Unit:</th>
<th>UND01</th>
<th>Ledger Group:</th>
<th>FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transaction Type Option:</td>
<td>All</td>
<td>Commit Control Date Option:</td>
<td>Range</td>
</tr>
<tr>
<td>Ledger Type Option:</td>
<td>All</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

University of North Dakota

- User Budget Overrides
- Type: GL_JOURNAL
- Date From: 06/01/2019
- Date To: 07/31/2019

General Ledger Journal

Commitment Control Ledger Type

<table>
<thead>
<tr>
<th>Commitment Control Ledger Type</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ChartField Selection

<table>
<thead>
<tr>
<th>Sequence</th>
<th>ChartField Name</th>
<th>Include CF</th>
<th>Value</th>
<th>To Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Account</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Fund Code</td>
<td>✓</td>
<td>22116</td>
<td>22116</td>
</tr>
<tr>
<td>3</td>
<td>Budget Period</td>
<td>✓</td>
<td>2019</td>
<td>2019</td>
</tr>
</tbody>
</table>

May 15, 2019
PPS

• Alternate Funding Sources:
  – Budgets are track only on auxiliary (1XXXX) and local funds (2XXXX)
    • Funds allowed to go negative
    • Negative balances **MUST** be cleared by FYE

  – If your remaining budget balance in your appropriated (3XXXX) fund(s) is near zero & you will be processing additional FY19 payments, an alternate funding source **must** be on file for future Journal Entries/Journal Imports and Perceptive Content payments by sending an e-mail to:
    • Procurement & Payment Services at: UND.pps@UND.edu
PPS

• Cancelled Checks:
  – Must be processed by June 28\textsuperscript{th} for FY19
  • Deadline for cancelled checks is the same deadline given for departmental deposits, \textbf{June 28\textsuperscript{th} at 12:00pm}
Asset Management

• Major equipment purchased must be coded to an account code in the range 691005-693035

  – If you have not received a tag for a piece of major equipment, ensure that you coded the equipment to a major equipment account code

• If yes, your tag will be sent via campus mail

• If no, contact UND.assetmanagement@UND.edu prior to the deadline to submit journal vouchers
Asset Management

• Is the equipment I ordered physically on campus and operational at 6/30?
  – If yes, the invoice must be submitted to PPS by the last day to submit an invoice and a tag will be sent via campus mail
  – If no, the invoice must be paid in the next fiscal year
Changes for FY20

✓ E-Procurement
✓ Journal Voucher electronic workflow
✓ New look for webpage
GRANTS & CONTRACTS ADMINISTRATION
Grants & Contracts

- Grants & Contracts projects follow same deadlines as all other funding sources with the following exceptions.
  - Grants & Contracts Administration has a drop dead date of **July 15, 2019** for submission of final invoices on all state grants.
  - All payments on state grants must be processed by Friday, **July 5, 2019**. Any items not included on the final billing become the responsibility of the department. **State agencies will NOT be contacted requesting special permission to rebill.**
Grants & Contracts

– Run Project Resource Query

• Classic Home: Navigation = Reporting Tools > Query > Query Viewer > NDU_GM74_PROJ_RES

• Grants WorkCenter: Navigation = Reports/Queries tab > GM Queries > GM_74 – Proj Resource Transactions

• Enter Business Unit Ex. **UND01**

• Enter Project Ex. **UND0013375**

• Enter Accounting Date From: Ex. **01/01/1901**

• Enter Accounting Date through: Ex. **06/30/19**

• Click View Results
Grants & Contracts
Grants & Contracts

- Commitment Control – Review the grant fund:
  1. Compare remaining balance of KK to PI Report
  2. Review Outstanding Encumbrances
  3. Review remaining balance to ensure sufficient funds are left to cover any expenditures
  4. a. Classic Home: Navigation = Main Menu > Commitment Control > Review Budget Activities > Budget Overview
      b. Grants WorkCenter: Navigation = Main Menu tab > GL/KK/AP > Budgets Overview
### Budget Inquiry Criteria

#### Budget Overview

| Inquiry:  GL70-04 | Description: |

#### Amount Criteria

**Budget Type**

- **Business Unit:** UND01
- **Ledger Group/Set:** Ledger Group
- **Ledger Group:** GNTDTL

- **View Stat Code Budgets**
- **Display Chart**

#### TimeSpan

- **Type of Calendar:** Detail Budget Period

#### ChartField Criteria

<table>
<thead>
<tr>
<th>ChartField</th>
<th>ChartField From Value</th>
<th>ChartField To</th>
<th>ChartField Value Set</th>
<th>Update/Add</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>%</td>
<td>%</td>
<td></td>
<td>Update/Add</td>
</tr>
<tr>
<td>DeptID</td>
<td>%</td>
<td>%</td>
<td></td>
<td>Update/Add</td>
</tr>
<tr>
<td>Fund</td>
<td>%</td>
<td>%</td>
<td></td>
<td>Update/Add</td>
</tr>
<tr>
<td>Project</td>
<td>UND0013055</td>
<td>UND0013055</td>
<td></td>
<td>Update/Add</td>
</tr>
</tbody>
</table>

#### Budget Status

- **Open**
- **Closed**
- **Hold**
Inquiry Results

Budget Overview

Business Unit: UND01
Ledger Group: GNTDTL  Grant Detail Budget
Type of Calendar: Detail Budget Period
Amounts in Base Currency: USD
Revenue Associated

Max Rows: 100

Ledger Totals (2 Rows)

<table>
<thead>
<tr>
<th>Budget</th>
<th>Expense</th>
<th>Encumbrance</th>
<th>Pre-Encumbrance</th>
<th>Budget Balance</th>
<th>Associate Revenue</th>
<th>Available Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>435,221.00</td>
<td>253,960.42</td>
<td>35,562.00</td>
<td>0.00</td>
<td>145,698.58</td>
<td>0.00</td>
<td>145,698.58</td>
</tr>
</tbody>
</table>

Net Transfers: 0.00

Budget Overview Results

<table>
<thead>
<tr>
<th>Ledger Group</th>
<th>Account</th>
<th>Fund</th>
<th>Dept</th>
<th>PC Bus Unit</th>
<th>Project</th>
<th>Activity</th>
<th>Budget</th>
<th>Expense</th>
<th>Encumbrance</th>
<th>Pre-Encumbrance</th>
<th>Ave Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>GNTDTL</td>
<td>501000</td>
<td>42700</td>
<td>2800</td>
<td>UND0013055</td>
<td>417,486.00</td>
<td>245,803.64</td>
<td>35,582.00</td>
<td>0.00</td>
<td>136,1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GNTDTL</td>
<td>730000</td>
<td>42700</td>
<td>2800</td>
<td>UND0013055</td>
<td>17,735.00</td>
<td>8,156.78</td>
<td>0.00</td>
<td>0.00</td>
<td>9.5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Grants and Contracts

Grants and Contracts

May 15, 2019
Grants and Contracts

• Salary Distribution Report by Award
• Navigation-ND HE Applications, Effort Distribution, HE Salary Distribution Report
Run Control ID: CHK_HE_SALARY_DISTRIBUTION

*Business Unit: UND01
*Check Date From: 01/01/2019
*Through: 03/31/2019

*Subtotal by? Projects Awards
*Include Retro Date? Yes No
*Include Emplid? Yes No
*Include Earnings Code? Yes No
*Include Hourly Rate? Yes No
*Include Check/ACH Number? Yes No
*FERPA Applied? Yes No

*Select one option below:

1. Dept From: [search] Through: [search]

2. Award: UND0023423 Justice Assistance Grant 2019

3. Projects (Y/N): No

Save Return to Search Previous in List Next in List Add Update/Display
Grants and Contracts

• Reminders

-Expenditures (travel)-Make sure travel dates are within grant period. Anything outside the start and end date is **not allowable**.

-When completing Perceptive Content vouchers be descriptive in explanation. List what was purchased and how it is used or how it benefits the project. Explanations of “merch.” or “supplies” is not sufficient.
Grants & Contracts

- Located in Room 100 in Twamley Hall
- 701.777.4151
- UND.grantcontracts@research.und.edu
Payroll Form Reminders

• If submitting paper forms or submitting in MSS please submit as early as possible to approving offices or to allow extra time for approvals in MSS. Hires need to be entered before the first day of work. This is required due to TLAB.

• Make sure you use valid Combo Codes – if new Combo Code is to be used, you must contact Budget Office or Grants & Contracts to have set up.

• New Employees must complete the I9 form prior to the first day of work.
Form Reminders (cont’d)

• All returning employees need to be sure their information is current with Payroll. This includes address, banking information, and withholding information (form W-4).

• When submitting hires be sure the campus address is correct.

• Remember to terminate employees in MSS that no longer work for your department. You can run the query NDU_HR_ACTIVE_EES to view all active employees in your area.
Payroll Accruals

• July 15\textsuperscript{th} Payday (Pay period June 16-30)
  – Salary and all fringes will be accrued back to FY19
  – After the accrual, Health premium charges will be reversed back to FY20

• July 31\textsuperscript{st} Payday (Pay period July 1-15)
  – Salary and all fringes will be charged to FY20
Budget Module

• In order to terminate an employee, the required process in Manager Self Service (MSS) must be initiated. This information will flow through to the Budget Module.
• All appointments crossover the fiscal year
• Salary increases for single occupant positions automatically crossover – pool position occupants require completion of Payroll forms
• Salary changes and position funding can be made in the Budget Module – all other changes require completion of Payroll forms
Budget Module (cont’d)

• Position funding as submitted through the Budget Module, will become effective in Payroll for the July 31 pay date.

• If annual funding as you submitted in the Budget Module is NOT how you want that person funded for the July 1-15 pay period, you must submit a Position Funding Form to change it.

• Early forms are ALWAYS appreciated

• Please call Jennifer Moe at 777-6142 with any Budget Module questions.
Payroll Retro’s

• The deadline to submit to the Payroll Office any Payroll salary corrections (Retro’s) for FY19 expenses is Friday, July 5, 2019.

• If any of the funding sources used on the retro are grants or contracts, Grants and Contracts must approve the retro prior to submitting to Payroll – please plan accordingly.
Don’t worry, help is available
FYE Resources

• The following resources are available for you on the Procurement & Payment Services webpage:
  – Fiscal Year-End Procedures Memo
  – Fiscal Year-End Schedule
  – Fiscal Year-End Presentation
Additional Resources

• Additional information/tools are available at:
  – One Stop Student Services: [https://und.edu/one-stop/](https://und.edu/one-stop/)
  – Asset Management: [https://und.edu/finance-operations/procurement-and-payment-services/asset-mgmt/](https://und.edu/finance-operations/procurement-and-payment-services/asset-mgmt/)
  – G&CA: [https://und.edu/research/grants-and-funding/index.html](https://und.edu/research/grants-and-funding/index.html)
  – Payroll: [http://und.edu/finance-operations/human-resources-payroll/](http://und.edu/finance-operations/human-resources-payroll/)
  – Connect’U’ND: [http://und.edu/finance-operations/connect-und/](http://und.edu/finance-operations/connect-und/)

• Be sure to check out the training resources through Teaching Transformation & Development Academy’s Learning and Development
Questions for the team?
Thanks for Coming
Good Luck with Year-end Processing!