NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY GREENSBORO, NORTH CAROLINA

DEPARTMENTAL ACTIVITY RECONCILIATION PROCEDURES

The following guidelines have been developed to assist campus users in understanding the requirements for monitoring their financial transactions to ensure proper accounting and reporting in the financial system.

Generally, the person performing the review activities should be different from the person(s) initiating, receiving, and recording the transactions. In those cases where separation of duties is not possible, the supervisors over the business function should review the procedures performed sufficiently to determine that they were performed properly and then sign off on the review log. The completed monthly log or other documentation of the review process should be maintained by the department as evidence of the ongoing monitoring effort.

It is important that each department reconcile its transactions monthly. You must reconcile all transactions for all funds and accounts administered by your department by verifying the data in the Banner Accounting System.

If your department does not have a system in place to track receipts and disbursements, you may follow the following steps:

- Create a departmental log for deposits made in the Cashier's Office, requisitions/purchase orders, check requests and other charges to your budget.
- Periodically (maybe weekly), check your departmental log against what has been processed in the accounting system and make comparisons. This will enable you to make sure that there is a match between your log and Banner.

Verifying Monthly Activity

To view all the activity that affected your fund in summary format, follow the instructions below: log into the Banner accounting system, type **FGITBAL** in the "Search" field, and Press the Enter key.

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The following screen will appear:

The "24" fiscal year represents transactions from July 1, 2023 to June 30, 2024.

Enter the six- digit fund number for your department.

≡	× Ø ellucian General L	edger Trial Balance FGITBAL 9.3.7 (NCATPROD)		
4	Chart: * T	Accounting Office	Fiscal Year:	24
	Account Type:	••••	Account.	
⊞	Get Started: Complete the fields	above and click Go. To search by name, press TAB from a	n ID field, enter your search criteria, and th	en press ENTER.
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	Chart: T Fiscal	Year: 24 Fund: 170013 Accounting Office Account: Account Typ	e:			(Start Over	
ស	- GENERAL LEDG	ER TRIAL BALANCE			Settings	Insert E Delete	ra Copy 🍸	Filter
	Account	Description	Beginning Balance	Debit/Credit *	Current Balance	Debit/Credit		
	11100	Cash Interfund Account	0.00	Debit	3,462,481.67	Credit		*
	11303	SAR Refunds	0.00	Debit	0.00	Debit		
Q	11813	Non-Resident - JPHD	0.00	Debit	0.00	Debit		
	11200	Endowment Pool Ownership	0.00	Debit	0.00	Debit		
2	11600	Suspense	0.00	Debit	0.00	Debit		
	22110	A/P External Vendors	0.00	Credit	3,754.60	Credit		
~	22170	A/P Recovery Clearing	0.00	Credit	0.00	Credit		
(?)	22219	Other Payroll W/H	142.83	Credit	142.83	Credit		
	22230	Health Insurance Cont & Match	0.00	Credit	0.00	Credit		
*	22288	Group Term Life - UNC	142.83	Debit *	142.83	Debit	3	*
	22527	Travel Adv Reim Payable	0.00	Credit	0.00	Credit		
C→	22532	Visa Procurement Card	0.00	Credit	0.00	Credit		
	39200	Expenditure Control	0.00	Debit	3,466,236.27	Debit		
	39220	Budgeted Expenditure Control	0.00	Credit	3,850,079.00	Credit		
	39400	Encumbrance Control	255,132.14	Debit	549,772.30	Debit		
0	39420	Reserve for Encumbrance	255,132.14	Credit	549,772.30	Credit		
ප	39600	Budgeted Change to Net Assets	0.00	Debit	3,850,079.00	Debit		
	43000	Net Assets - COAS	0.00	Credit	0.00	Credit		
	43400	Unrestricted Assets	0.00	Credit	0.00	Credit		
	Total	ALL ACCOUNTS	0.00		0.00			
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	* - denotes amoun	nt is opposite of Normal Balance						
	⊼ <u>▼</u>							SAVE

Click **<u>Go</u>**, which will display the fund's data. This screen appears.

Field Descriptions:

- Account This field shows the Banner account number. Account numbers are displayed in sequential order.
- Description This column shows the name of the account as it appears in the Banner accounting system. The Cash Interfund Account 11100, will be the first account on the screen.
- Beginning Balance This figure indicates the cash balance at the beginning of the fiscal year (July 1)
- Debit/Credit This column indicates whether the Beginning Balance is a Debit balance or a Credit balance. A "Debit" means the fund has actual cash in the account. A "Credit" means the account has a (deficit) balance.
- Current Balance This field shows the current cash balance in the account. (For departmental transactions, cash receipted in the Cashier's Office will be reflected in Banner the next business day.)
- **D/C** This column indicates whether the Current Balance is a Debit balance or a Credit balance. A "Debit" means the fund has actual cash in the account. A "Credit" means the account has a (deficit) balance for the amount shown.

IMPORTANT – CASH DEFICITS FOR NON-STATE FUNDS

(Note: Any non-state fund with a deficit (credit) balance in the "Cash Interfund Account" line must be restored to debit status by making a deposit to the fund for the amount of the deficit. Please check the fund to ensure all deposits have been posted to the appropriate account and that there are no erroneous or duplicate expenditures charged to the fund.)

To see a history of all cash transactions for a fund, scroll to Acct. #11100, Cash Interfund Account. Click **Related** at the top of the screen, then click "**Query General Ledger Activity Info** [FGIGLAC]".

Chart: ⊤ Fis	cal Year: 24 Fund: 170013 Accounting Office Account:	Account Type:			Q Search	
- GENERAL LE	DGER TRIAL BALANCE	and the second sec			* · · · · · · · · · · · · · · · · · · ·	
Account	Description	Beginning Balance	Debit/Credit *	Current Balance	Query General Ledger Assivity Info	F3
11100	Cash Interfund Account	0.00	Debit		3	
11303						
11813	Non-Resident - JPHD	0.00	Debit			
11200	Endowment Pool Ownership	0.00	Debit			
11600	Suspense	0.00	Debit			
22110	A/P External Vendors	0.00	Credit			
22170	A/P Recovery Clearing	0.00	Credit			
22219	Other Payroll W/H	142.83	Credit			
22230	Health Insurance Cont & Match	0.00	Credit			
22288	Group Term Life - UNC	142.83	Debit *			
22527	Travel Adv Reim Payable	0.00	Credit			
22532	Visa Procurement Card	0.00	Credit			
39200	Expenditure Control	0.00	Debit		3	
39220	Budgeted Expenditure Control	0.00	Credit		3	
39400	Encumbrance Control	255,132.14	Debit			
39420	Reserve for Encumbrance	255,132.14	Credit			
39600	Budgeted Change to Net Assets	0.00	Debit		3	
43000	Net Assets - COAS	0.00	Credit			
43400	Unrestricted Assets	0.00	Credit			
То	otal ALL ACCOUNTS	0.00				
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* - denotes an	nount is opposite of Normal Balance					

The following screen will appear:

ĥ	- GENERAL LEDGER	ACTIVITY					💠 Settings 📑 Insert 📑 D	elete 📲 Copy 🎙 🌪 Fil	ter
	Account	Transaction Date	Туре	Document	Description	Amount		Debit/Credit	
▦	11100	05/31/2024	INEI	IN260385	Proshred of Raleigh		0.00	D	
	11100	05/30/2024	DNNI	00885623	Information Technology Services		10,857.68	С	
2	11100	05/30/2024	DNNI	00885623	Information Technology Services		0.00	D	
`	11100	05/23/2024	JE16	PC240011	TXN00250787 AMZN Mktp US XD1U06T93		1,202.62	С	
2	11100	05/23/2024	JE16	PC240011	TXN00250675 STAPLES 00104190		563.90	С	
-	11100	05/23/2024	JE16	PC240011	TXN00252002 OFFICE DEPOT #2602		485.69	С	
~	11100	05/23/2024	JE16	PC240011	TXN00251724 STAPLES 00104190		486.09	С	
?)	11100	05/23/2024	JE16	PC240011	TXN00251892 OFFICE DEPOT #2602		316.50	С	
	11100	05/23/2024	JE16	PC240011	TXN00251772 AMZN Mktp US ZR9JD2CY3		221.30	С	
k	11100	05/23/2024	JE16	PC240011	TXN00250817 AMZN Mktp US RH98459W1		222.59	С	
	11100	05/23/2024	JE16	PC240011	TXN00251757 AMAZON.COM R06400XY3		149.34	С	
\rightarrow	11100	05/23/2024	JE16	PC240011	TXN00251977 Amazon.com Q40LD42W3		112.58	С	
	11100	05/23/2024	JE16	PC240011	TXN00251712 Amazon.com IL5FQ11O3		87.09	С	
	11100	05/23/2024	JE16	PC240011	TXN00251815 AMZN Mktp US 1R5G86103		49.08	С	
	11100	05/23/2024	JE16	PC240011	TXN00251936 AMZN Mktp US Q10Q10HW3		26.63	С	
$^{-}$	11100	05/23/2024	JE16	PC240011	TXN00251738 AMZN Mktp US 3H9706G13		27.21	С	
<u>ح</u> ا	11100	05/23/2024	JE16	PC240011	TXN00251983 AMZN Mktp US 187173ZH3		10.66	С	
	11100	05/31/2024	HGRB	F0029409	HR Payroll 2024 MN 5 0		1,887.38	С	
	11100	05/31/2024	HGRB	F0029409	HR Payroll 2024 MN 5 0		10,906.86	С	
	11100	05/31/2024	HGRB	F0029409	HR Payroll 2024 MN 5 0		34,008.44	С	
					Ţ	lotal 🛛	3,462,481.67	Credit	
	🖌 ┥ 🔄 1 of	104 20 v Per F	Page					Record 1 of 20	63

Transactions for the fund will appear by date in descending chronological order. Use the arrow at the bottom left to scroll through the transactions. **Transaction Date** is the official date of the entry. An entry may be processed on another date (Activity Date) but the transaction date is the official posting date or the date that was on the transaction when it was processed. **Type** is the identifier for the source of the transactions – some common types are as follows:

TNR denotes cash/credit/credit card payments at the Cashier's Office. INNI/DNNI are invoice/check entries. JE15 and JE16 are journal entries generally made by accounting staff. HGRB is for payroll entries.

Document is the accounting batch number that the data was processed from such as a journal entry (J0012345). **Description** is a brief description of the transaction. **Amount** is the dollar amount of the transaction and **Debit/Credit** is the debit/credit indicator for the amount column.

Verifying Receipts and Disbursements by Account Code

Receipt and expenditure transactions should be checked to ensure transactions posted to your funds and accounts are correct. To verify receipts and expenditures:

1. Log into the Banner	accounting system and t	ype <u>FGIBDST i</u> n t	he "Search" field	. Press the Enter key.
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- 2. Enter your department's six-digit fund number in the Index field.
- 3. Click **"Go"** to display the fund's data.

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~	Chart: T North Carolina A	&T State University Fiscal	Year: 24 Index: 170013 Accounting	Office Query Specific Account:	Include Revenue Accounts: 🗹 Comm	nit Type: Both	Start Over
w	Organization: 42000 Con	nptroller Fund: 170013 A	ccounting Office Program: 170 Institu	tional Support Account: Account I	ype: Activity: Location:	Catlinas	Blassed Blasses E. Conv. 9 Files
m	ORGANIZATION BUDGETS	TATUS	-		1/100 4 - 41 - 14	u Setungs	insent Delete Copy T, Filler
	Account	Туре	litte	Adjusted Budget	Y ID Activity	Commitments	Available Balance
\sim	61110	L	EPA Regular Salaries	87,188.00	201,629.12	0.00	-114,441.12
Q	61210	L	SPA Regular Salaries	1,858,748.00	1,333,152.74	0.00	525,595.26
	61220	L	SPA Overtime Payment	0.00	188.99	0.00	-188.99
ß	61270	L	SPA Longevity Payment	0.00	19,158.76	0.00	-19,158.76
	61410	L	Non-Student Reg Wage	0.00	180,997.50	0.00	-180,997.50
	61420	L	Non-Student OT Pay	0.00	2,653.50	0.00	-2,653.50
0	61450	L	Undergraduate Hourly Wage	0.00	28,820.00	0.00	-28,820.00
	61550	L	Unemployment Comp	0.00	1,130.88	0.00	-1,130.88
*	61555	L	Flexible Spending Savings Account	0.00	157,450.00	0.00	-157,450.00
	61810	L	Social Security	146,338.00	129,790.22	0.00	16,547.78
()	61820	L	State Retirement	233,752.00	351,851.47	0.00	-118,099.47
	61830	L	Medical Insurance	268,990.00	198,170.19	0.00	70,819.81
	61870	L	TIAA Opt Retirement	26,036.00	20,698.63	0.00	5,337.37
	72300	E	Educational Supplies	13,839.00	0.00	0.00	13,839.00
\sim	72304	E	Other Educ Supplies	0.00	15,526.82	0.00	-15,526.82
엄	72307	E	Other Medical Supp	0.00	421.35	0.00	-421.35
	72600	E	Office Supplies	29,934.00	0.00	0.00	29,934.00
	72601	E	Office Supplies	0.00	10.139.54	20,150,79	-30,290,33
	72900	E	Data Processing Supplies	7.947.00	0.00	0.00	7 947 00
	72902	E	Other Supplies	0.00	9 799 67	0.00	-9 799 67
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4. Field Descriptions:

- Account is the five-digit number that identifies the type of expense.
- **Type** identifies the three types of accounts based on **the first digit of the account number**: Revenue (R) = 5, Payroll Expenses (L for Labor) = 6, and All other Expenses (E) = 7
- Title is the name of the account as it appears in the Banner accounting system.
- Adjusted Budget is the budget for the account based on what has been processed as of the screen date. It represents the original budget and processed budget adjustments as of this date.
- YTD Activity represents the actual (total) transactions processed from July 1 to the current date.
- **Commitments** show the requisitions and purchase orders that **have not been paid** and are claims against the fund's cash balance.
- Available Balance is the Adjusted Budget minus the Year to Date Activity minus Commitments.

- The Available Balance does not include unprocessed transactions (i.e., requisitions submitted to the Purchasing Department that have not been encumbered as of this date, check requests for which checks have not been processed, etc.). Please be sure to consider any unprocessed transactions in reconciling your available cash.
- 5. To see transactions posted to a particular account, scroll to the account number you want To view. Click <u>Related at the top of the screen</u>, then click "<u>Transaction Detail Information</u> [FGITRND]".

≣	🗙 🎯 ellucian 🛛	Organization Budget Status I	FGIBDST 9.3.6 (NCATPROD)			🔒 ADD	RETRIEVE
	Chart: T North Carolina	A&T State University Fisca	al Year: 24 Index: 170013 Accounting	g Office Query Specific Account:	Include Revenue Accounts: 🗹 Com	mit Type: Both	Q Search
ដា	Organization: 42000 Co	mptroller Fund: 170013 /	Accounting Office Program: 170 Instit	tutional Support Account: Account	Type: Activity: Location:		Budget Summany Information (ECIPS) IMI
	- ORGANIZATION BUDGET	STATUS				1	Shift+F2
	Account	Туре	Title	Adjusted Budget	YTD Activity	Commitments	Organization Encumbrances [FGIOENC] F4
			EPA Regular Salaries				
Q	61210	L	SPA Regular Salaries	1,858,748.00	1,333,152.74		Transaction Detail Information [FGITRND]
	61220	L	SPA Overtime Payment	0.00	188.99		F3
	61270	L	SPA Longevity Payment	0.00	19,158.76		
	61410	L	Non-Student Reg Wage	0.00	180,997.50		
	61420	L	Non-Student OT Pay	0.00	2,653.50		
\odot	61450	L	Undergraduate Hourly Wage	0.00	28,820.00		
	61550	L	Unemployment Comp	0.00	1,130.88		
×	61555	L	Flexible Spending Savings Account	0.00	157,450.00		
	61810	L	Social Security	146,338.00	129,790.22		
()	61820	L	State Retirement	233,752.00	351,851.47		
	61830	Ļ	Medical Insurance	268,990.00	198,170.19		
	61870	L	TIAA Opt Retirement	26,036.00	20,698.63		
	72300	E	Educational Supplies	13,839.00	0.00		
0	72304	E	Other Educ Supplies	0.00	15,526.82		
8	72307	E	Other Medical Supp	0.00	421.35		
	72600	E	Office Supplies	29,934.00	0.00		
	72601	E	Office Supplies	0.00	10,139.54		
	72900	Е	Data Processing Supplies	7,947.00	0.00		
	72902	E	Other Supplies	0.00	9,799.67		
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	EDIT Record: 1/59	FTVACCT BLOCK.FT	TVACCT ACCT CODE [1]		©2000 - 2024. Ellucian. All rights	reserved.	ellucian.

The following screen appears:

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	COA: T	Fiscal Year: 24	Index: 170	013 Fu	nd: 170013 Organization	: 42000 Account: 61110	orogram:	170 Activity:	Location: Period:	Commit Type:	Both		(Start Ove	re
ជា	· DETAIL T	RANSACTION ACT	IVITY									🛊 Settings 🔛	Insert 📄 Delete	r Copy	Filter
	Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Туре	Document *	Transaction Date *	Activity Date *	Description		Commit Type	Fund *	Activ
Ħ	61110	42000	170	YTD	27,849.33	+	HGNL	F0029409	05/31/2024	05/23/2024	HR Payroll 2024 MN 5 0		U	170013	
	61110	42000	170	YTD	27,849.33	+	HGNL	F0029298	04/30/2024	04/23/2024	HR Payroll 2024 MN 4 0		U	170013	
Q	61110	42000	170	YTD	27,849.33	+	HGNL	F0029200	03/28/2024	03/22/2024	HR Payroll 2024 MN 3 0		U	170013	
ì	61110	42000	170	YTD	29,443.53	+	HGNL	F0029126	02/29/2024	02/22/2024	HR Payroll 2024 MN 2 0		U	170013	
4	61110	42000	170	YTD	27,135.05	+	HGNL	F0029050	01/31/2024	01/26/2024	HR Payroll 2024 MN 1 0		U	170013	
	61110	42000	170	OBD	2,664.00	+	B01	24SALLI	12/31/2023	01/05/2024	FY2024 Original Budget		U	170013	
~	61110	42000	170	OBD	84,524.00	+	B01	24SAL170	12/31/2023	01/05/2024	FY2024 Original Budget		U	170013	
(?)	61110	42000	170	YTD	17,849.33	+	HGNL	F0028773	12/21/2023	12/14/2023	HR Payroll 2023 MN 12 0		U	170013	
	61110	42000	170	YTD	16,346.25	+	HGNL	F0028640	11/30/2023	11/20/2023	HR Payroll 2023 MN 11 0		U	170013	
*	61110	42000	170	YTD	7,614.46	+	HGNL	F0028580	10/31/2023	10/27/2023	HR Payroll 2023 MN 10 0		U	170013	
	61110	42000	170	YTD	6,564.17	+	HGNL	F0028476	09/29/2023	09/22/2023	HR Payroll 2023 MN 9 0		U	170013	
€	61110	42000	170	YTD	6,564.17	+	HGNL	F0028380	08/31/2023	08/25/2023	HR Payroll 2023 MN 8 0		U	170013	
	61110	42000	170	YTD	6,564.17	+	HGNL	F0028141	07/31/2023	07/25/2023	HR Payroll 2023 MN 7 0		U	170013	
				Total	288,817.12	+									
	К 🖣 1	1 of 1 🕨 🕅	20	v Per	Page									Record	1 of 13

6. All transactions for that particular account will be displayed in descending, chronological order by activity date. The transaction detail screen shows the five-digit Account number you are viewing. Organization is the "Org" or organization number assigned to your department.
Program is the code assigned to a fund to indicate the purpose of that fund. Activity Date is the date transactions are processed. Type is the type of transaction (i.e. "SP8s" are Cashier's receipts). Document is the accounting document number for that transaction, such as a receipt, journal entry, or check number. The next column is a description of the transaction. Field represents the type of activity – whether YTD (year-to-date activity - which translates to actual expenditures), ENC (encumbrance), RSV (requisition). Amount is the dollar amount of the transaction. Increase (+)/Decrease (-) indicates whether the transaction increased or decreased the account balance.

The month-end reconciliation procedures are necessary to ensure that activities/charges recorded for a departmental project are accurate, classified properly, and appropriate.

Budget line items should not show over expenditures. When over expenditures are identified, the department should make appropriate adjustments to correct the over-expended budget condition. In addition, the reason(s) for causing the budget overrun should be evaluated, and steps taken to avoid similar overruns in the future.

<u>NOTE</u>

We are using index codes instead of fund codes. An index code is identical to its fund code, but the code is input into the index field. Using the index code automatically populates the program and organization codes for you. This in turn reduces errors. It is important to remember that if you are reviewing your account for periods before the use of index codes, then you should enter the fund code ONLY (without the organization or program codes) and all associated transactions for that fund will be populated. If you use the index code, then it would only produce results for the organization and program associated with the index code and not the others that were keyed in error.

Should you discover <u>errors</u> or have questions regarding your department's activity, please contact the following by the 20^{th} of the month to ensure timely adjustments.

Department	<u>Subject</u>	Person to Contact	Extension
Accounts Payable	Invoices and check	Laisha Baez	334-7684
Budget Office	Budget Entries	Jennaira Massey	334-7631
Cashier's Office	Receipts	Angela Dubose	285-4061
Contracts & Grants	Contracts & Grants issues	Kendra Sturdivant	334-7685
General Accounting	Internal charges	Bivian Ejimakor	334-7684
Payroll	Payroll Entries	David Jones	334-7888
Purchasing	Requisitions, Purchase Orders	Nikki Williams	334-7555