

“Things You Need To Know”

Annual Budget Planning

- As part of your budget planning document, you will be asked to link your budget requests to your Department's or Program's statement of Goals and Objectives.
- Prepared each year, usually in December, for the following fiscal year.
- Your opportunity to request new funds in the following categories:
 - 1) **OTP (Other Than Personnel), continuing permanent funds**
Example: monthly phone bill, travel, office supplies
 - 2) **OTP (Other Than Personnel), one-time funds**
Example: New desk, computer equipment, installing phone lines, or other special purchases.
 - 3) **Instructional Equipment – one-time funds**
Example: equipment used in classrooms, studios, labs
 - 4) **Repairs and Renovations**
Example: Adding walls to create several offices in one large space.
 - 5) **SPA (Subject to Personnel Act) Personnel Changes**
Example: reclassifications, career progression adjustments, changing a 9-month position to 10 months.
 - 6) One-time requests for programmatic improvement
 - 7) Discretionary/Trust/Alumni funds
 - 8) Conversion of non-tenure-track positions to tenure-track
 - 9) Additional graduate assistantship funds
 - 10) New EPA non-faculty positions

- 11) New SPA positions, changes to positions currently less than full-time, reclassifications or salary changes due to movement within the Career Banding system.

Providing UNCG receives a “change” budget, usually in July of each year, the Dean will disburse change funding received in the College for the highest priority requests from departments, programs and centers. Keep in mind that we have never received all of the funds we request from the change budget, therefore, you may receive only part of your request or possibly none.

TYPES OF ACCOUNTS

STATE FUNDS

FISCAL YEAR IS JULY 1 – JUNE 30

- All State funds **MUST** be expended by June 30 each year or they will revert to the State.
- Funds and incomplete transactions **DO NOT roll over** into the next fiscal year. Example: You are issued a travel advance check June 15, but you do not return from your travel until July 2, the entire travel amount (including the advance) will be charged to the *new* fiscal year budget.
- Business Affairs publishes fiscal year-end deadlines each year (usually April) for each type of transaction. **WATCH FOR THESE AND ABIDE BY THEM. BUSINESS AFFAIRS DOES NOT ALLOW EXCEPTIONS!!!**
- All State fund accounts are budgeted into budget pools or accounts as shown below:

140010 *Non-student Wages*

Used for temporary employee salaries. Funds can be transferred between the 140010 and 140210 accounts, but as of this writing (April 2007), transfers must be made by sending an email request to Chris Russell in Budgets. Funds can be moved from other accounts (i.e., 201000 Supplies, 230000 Purchased Services, etc.) using the Banner Budget Flexibility Revision System.

140210 *Student Wages*

Used for undergraduate student salaries. When necessary, can be used to pay a graduate student using an HRS-04 or PAS-5. It is not to be used on PD-7's for regular GA, TA or RA appointments. Funds can be transferred between the 140210 and 140010 accounts, but as of this writing (April 2007), transfers must be made by sending an email request to Chris Russell in Budgets. Funds can be moved from other accounts (i.e., 201000 Supplies, 230000 Purchased Services, etc.) using the Banner Budget Flexibility Revision System.

201000 *Supplies*

Used mostly for educational or office supplies and furniture items that cost less than \$5,000.

203000 *Property, Plant & Equipment*

Includes both Capitalized (\$5,000 & Over) and non-capitalized items. Computers, PC's, Printers, Servers, other IT devices, etc. Furniture (over \$5,000), Equipment, Motor Vehicles, etc.

222000 *Academic Services*

Educational consulting fees (use for Contracted Personal Services).

223000 *General Travel*

230000 *Purchased Services*

Printing & Binding, Repairs, Freight, Advertising, Housekeeping Services, etc.

240000 *Other Operating Expense*

Rent, Maintenance Contracts, Institutional Dues & Memberships, Licenses, Legal Settlements, Moving Expenses, etc.

EXAMPLES OF STATE FUNDS

OTP (Operating)

110_ _ _

Used for operating expenditures such as office supplies, travel, phones, maintenance contracts, office equipment, student wages, temporary wages.

CANNOT BE USED FOR FOOD OR ENTERTAINMENT!!!

NOTES:

CONTRACTED PERSONAL SERVICES (CPS)

Used for payment to a guest speaker who is not already on the State of NC payroll system. If the payee is an NC state employee (not at UNCG), a Dual Employment Certification form (CP-30) and Banfin-32 needs to be prepared instead of the CPS form. State employees will receive their payment as part of their regular paycheck; they do not receive a separate check from UNCG.

Departments receive an annual allocation for CPS from the Associate Dean's Office along with instructions for expenditure. Funds are transferred from the Dean's Office to the department or program.

NOTES:

Examples of State Funds (continued)

E&T FEES (Educational and Technology Fees) **11** _ _ _ _

Used for classroom or teaching laboratory related expenditures. Since E&T fees are used for supply or equipment intensive classes, not all departments and programs receive E&T fee funds.

Funds are allocated based on enrollment in specific classes.

An initial allocation is transferred from the Dean's Office in July. Adjustments and additional funds are transferred once frozen enrollment figures are received for the previous spring and current fall semester.

Funds *cannot be transferred into or out of this fund, but can be transferred from one account* to another within the fund.

NOTES:

CARRY-FORWARD **11** _ _ _ _

Used like operating funds.

These funds have been carried forward for specific expenditures from the previous fiscal year into the new fiscal year at the request of the Dean.

These funds are not always available and when they are, must be expended according to the carry-forward request.

Funds *cannot be transferred into or out of this account, but can be transferred from one line item* to another within the account.

Funds are transferred from the Provost's Office.

NOTES:

Examples of State Funds (continued)

ACCREDITATION

115 ___

Used to pay for membership dues and accreditation site team visits.

Not all departments receive an allocation.

Applicable departments will receive an annual allocation and instructions for expenditure in July/August.

Requests for additional accreditation funds should be made at the time such is requested by the Dean’s Office. Timing for these requests is dictated by the Provost’s Office and has not been at a particular time of the year.

NOTES:

OTHER TYPES OF FUNDS

OVERHEAD

12 _ _ _ _

Used for many types of expenditures but *cannot be used for food or entertainment.*

Funds are generated from grants.

Funds **DO NOT REVERT** at the end of the fiscal year; therefore, you may wish to “save” these funds for a large expenditure or a special use.

NOTES:

Other Types of Funds *(continued)*

DISCRETIONARY

134 _ _ _

Used for food and entertainment (such as graduation parties).

Can be used for other expenditures, but the primary use is to pay for expenditures that *cannot* be charged to a State account.

Funds ***DO NOT REVERT*** at the end of the fiscal year.

Each department, program or center receives an annual allocation from the Dean's Office, usually in August.

Departments conducting tenure-track searches will receive an increased allocation for that particular year. The additional funds are used to pay for lunches, dinners, etc. when the candidate is in Greensboro for an interview.

Some departments have a gift account that may be called "discretionary." Gifts from donors are deposited directly into the account by the Development Office.

NOTES:

TRUST FUNDS

255 _ _ _

Can usually be used for any type of expenditure, including food and entertainment.

Funds are transferred directly into the account by the Development Office.

Each trust fund has a written set of guidelines or restrictions that were developed at the time the account was established. Expenditures must adhere to the spirit of the intentions as stated in the guidelines.

(Trust Funds, continued)

If you have questions regarding particular expenditures, the Assistant Controller should be able to assist you.

NOTES:

GRANT FUNDS

200 _ _ _

Funds are received in the Contracts and Grants Office from the granting agency.

Funds are distributed according to the provisions of the grant.

Questions regarding these funds should be directed to the Contracts and Grants office.

NOTES:

POLICIES WITH WHICH YOU SHOULD BE FAMILIAR

- EPA personnel policies – see Handbook for Faculty on Provost’s Office web-site.
 - Take special note of Policy on Compensation beyond Contract for Faculty and EPA Non-faculty employees.
 - Also see “Guidelines for implementation of the UNCG Policy on Compensation beyond Contract for Faculty and EPA Non-faculty employees.”
 - See EPA payroll form completion instructions on College of Arts & Sciences College Manual web page.

- Expenditure of Funds
 - All expenditures must conform to policies provided by Financial Services and Purchasing. Details can be found on their web sites.
 - All expenditures are made via the appropriate accounts payable form, purchase order, or PCard transaction.
 - Accounts payable forms and purchase order forms must be accessed and completed on-line through UNCGenie/Banner Finance.
 - PCard: . Most FAQ’s can be answered on the Purchasing website, “PCard Information, Forms & Applications” which also has links for training information.

Each department/program using PCards is required to have a PCard coordinator and a “back-up reconciling person .” ***It is very important that the coordinator retain the original PCard receipts organized and filed in the department/program/center office for audit purposes.*** It is strongly suggested that these original receipts be kept in a locked filing cabinet.