

Accounting Services Training Manual

MONTHLY ACCOUNT REVIEW



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Objective: Regular, timely reconciliation of departmental accounts (SAP cost centers) is a key university financial control. The objective of this course manual is to outline account reconciliation expectations and the steps required to complete a monthly account (cost center) reconciliation.

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Note: This manual outlines the reports used to reconcile a cost center account. Grant and WBS element accounts require an identical process but use different SAP reports. Contact a grant accountant for more information on reconciling a Grant/WBS element account.

RECONCILIATION OVERVIEW – WHY RECONCILE?

The process of reconciling cost center accounts in SAP is a key financial control of the university. It provides the verification check of financial transactions and needs to be completed by the individuals who are most familiar with the activity in the account. This ensures that the department (and university) financial resources are accurate in both amount and responsible party.

Critical line items to be reviewed include billed revenue, payroll charges, and supplies and equipment purchases. This is also the method by which a department's payments to vendors are verified.

This manual is designed to outline the necessary steps to completing an account review and delineate the responsibilities within the department.

Process	The monthly account review should verify the appropriateness of the individual line items recorded in the account for the month by comparing it to the source documentation to ensure the charge is accurate.
Responsible Party	Two individuals must review the account. Accounts should be reconciled by an individual within the department with knowledge of the financial activity of the department. This is typically a department administrative staff employee or business manager. The reconciliation with supporting documentation must be reviewed by a second individual (generally someone more senior). <i>Both individuals must sign or initial and date the review.</i>
Timing	Accounts should be reconciled within 30 days of the close of the fiscal period. Any adjustments should be requested as soon as possible, but no later than 60 days. At year-end, adjustments should be made immediately.
Goal	Reconciliation of accounts is the best way to protect department and university financial resources and ensure accuracy of departmental/university financial reports.

Best Business Practices

- Review each line item – compare the line item to its source documentation (ie: Personnel transaction form, Purchase Order, Invoice Voucher, etc).
- Observe appropriate segregation of duties – having two individuals involved in the review process is a key control in preventing mismanagement and potential fraud. A single individual should not be responsible for all aspects of a financial transaction without appropriate supervisory review.
- Monitor departmental spending versus budget. For general fund (academic centers and service departments) and auxiliary services the university budget is entered in SAP in July, with the Compensation budget being entered monthly as the expense is incurred. As part of the monthly account review process, review the account categories versus budget to ensure revenue is meeting plan and spending is within budget. Be aware of the financial cycles such as tuition billing dates and departmental supply purchase schedule.
- Reconcile all department accounts. It is critical that the general fund and any active designated or auxiliary fund accounts be reconciled monthly. Less active accounts (gifts, scholarships, endowments) should be reviewed regularly; quarterly at a minimum. All accounts should be reviewed after May month-end to ensure adequate time to resolve any issues prior to year-end.

REVIEW STEPS

There are three key steps to completing a cost center account review.

#1. Reconciler: Prepare Review Packet and Sign off

To complete a review, the reconciler should review each of the financial transactions, making note of any unfamiliar items for follow up and prepare a packet of materials for review by a second individual. The packet should include:

- a) Cover Sheet – summarize issues discovered and have a place for signatures or initials and date for both reconciler and reviewer. A cover sheet may not be necessary for less active accounts such as college work study, gift or endowment accounts, however sign off must still be noted on the first page of the packet.
- b) BCS Available Balance Report from SAP for review period
- c) Cost Center Actual Line Items report from SAP for review period. Report version should include review tick marks and notes from reconciler.
- d) Supporting documentation in order of the line item report. If supporting documentation is available electronically and has been verified online – this should be noted on the actual line items report.
- e) Reconciler signature or initials and date on cover sheet or BCS Available balance report (if no cover sheet).

#2. Second Reviewer: Review Packet and Sign off

The review packet and any outstanding items from the previous monthly reconciliation must be reviewed thoroughly by a second individual, generally someone senior to the reconciler and generally the individual with fiscal responsibility for the account on behalf of the university. The purpose of this review is to ensure all activity including revenue booked, payroll charged and supplies & equipment recorded are accurate and have supporting documentation.

It is particularly important for this individual to review payroll charges thoroughly. If the reviewer is not participating in the review of time records submitted through TimeClock Plus this is the control to ensure the accuracy of those records. Payroll is the largest expenditure at the university.

When the second review is complete, any items which require follow up should be noted on the cover sheet and the individual must sign or initial and date the review in the same place as the reconciler.

#3. Follow Up and File the Review

The reconciler (or other designated individual) must follow up on any outstanding items. Adjustments should be made in SAP within 60 days.


The review should be kept on file by the department. At a minimum, the review cover sheet (if used), BCS Available Balance Report and Cost Center Actual Line Items detail report with confirming signatures and any review notes should be maintained by the department. The supporting documentation can be retained with the review or re-filed as long as it is available if needed by an auditor or other interested party. Retaining the information electronically is also acceptable. The review should be maintained in a location available and known to both the individual and the second reviewer; whether that is an electronic shared drive or a file drawer. Monthly Account Reviews are considered university fiscal records and should be retained for two years plus the current fiscal year or longer if useful to departmental operations. If any original signature payroll records (time and attendance sheets, etc.) are included in the review documentation those need to be retained by the department for four years. University record retention guidelines are posted on the General Counsel's website.

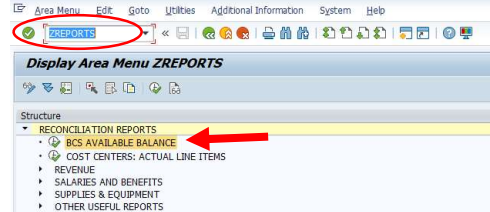
Monthly Account Review Training (continued)

REVIEW THE BUDGET TO ACTUAL REPORT (SAP REPORT: BCS AVAILABLE BALANCE)

Review the status of the account versus budget to keep track of overall spending for the account. Outstanding commitments are included in this report. These are generally for payroll through June 30 and goods or services contracted on purchase orders. ***Print off the report and include it as the first page of the review.***


Accessing the Report:

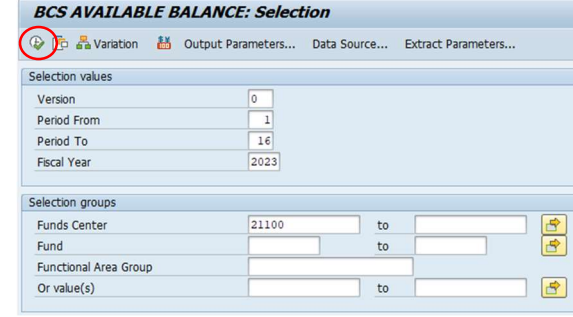
1. Enter Code → ZREPORTS
2. Click on the  next to the report BCS AVAILABLE BALANCE



Running the Report:

1. Enter the required fields
Version = 0 (or 1 for auxiliary units)
Period From = 1
Period To = <# of month> or 16
Fiscal Year = 20xx

Funds Center = Cost Center
(5, 7 or 10 digits)
2. Click on  to run report.

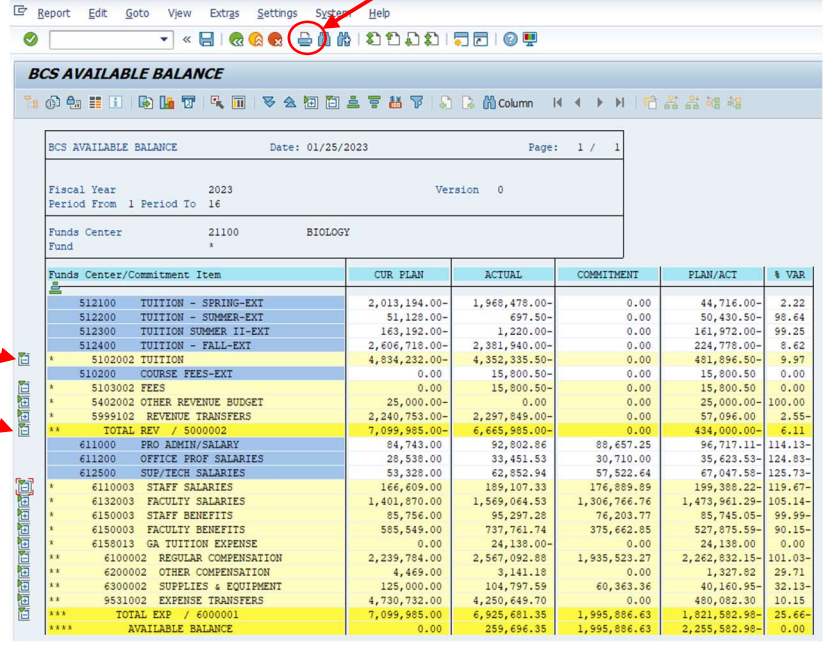


Reading the Report:

Rows:
Rows = general ledger account codes for the type of revenue or expense the amount represents (i.e.: tuition revenue, course fees, salary, supplies).

Rows can be expanded to see additional detail.

Columns:
CUR PLAN = Budget
ACTUAL = Revenue or Expenses to date of report
COMMITMENT = pledged future purchases as of date of report
PLAN/ACT =
CUR PLAN – ACTUAL - COMMITMENT =
Amount Over (Under) Budget




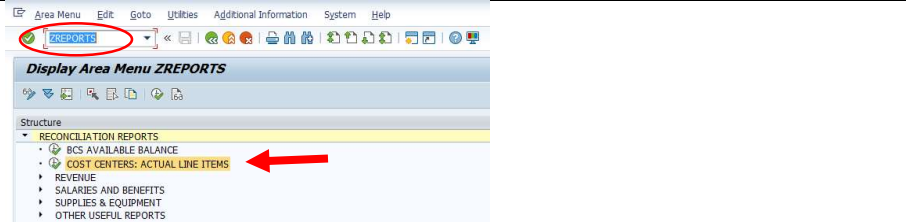
- Items to Note:**
- Revenue Actual balances that are negative represent money earned. Revenue has a “credit”/negative balance.
 - Expense Actual balances that are positive represent money spent. Expenses have a “debit”/positive balance.
 - Run this report timely. Commitments are as of the date the report is run; they are not adjusted back if the report is run for an earlier “To” period.
 - The report is interactive. Double click on the numbers to see more detailed information.

Monthly Account Review Training (continued)


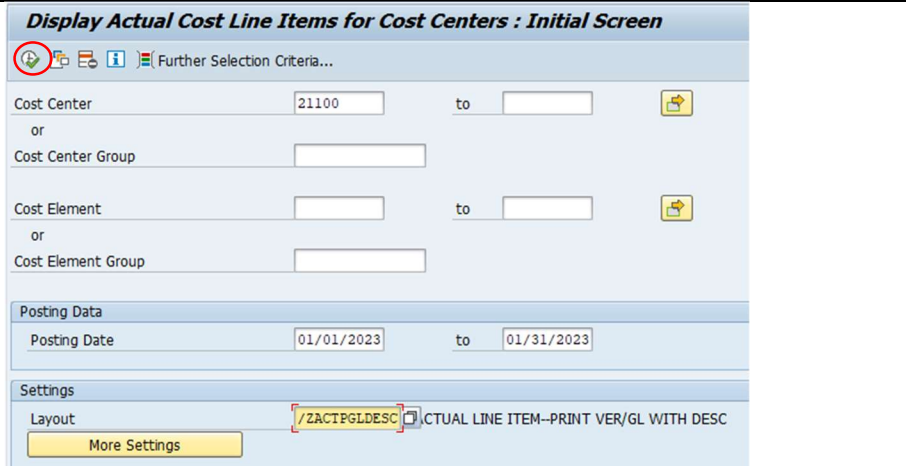
REVIEW INDIVIDUAL LINE ITEMS (SAP REPORT: COST CENTER ACTUAL LINE ITEMS)

Review the individual line items in the account for the specific reporting review period. **Print this report and compare each line item to the source documentation.**

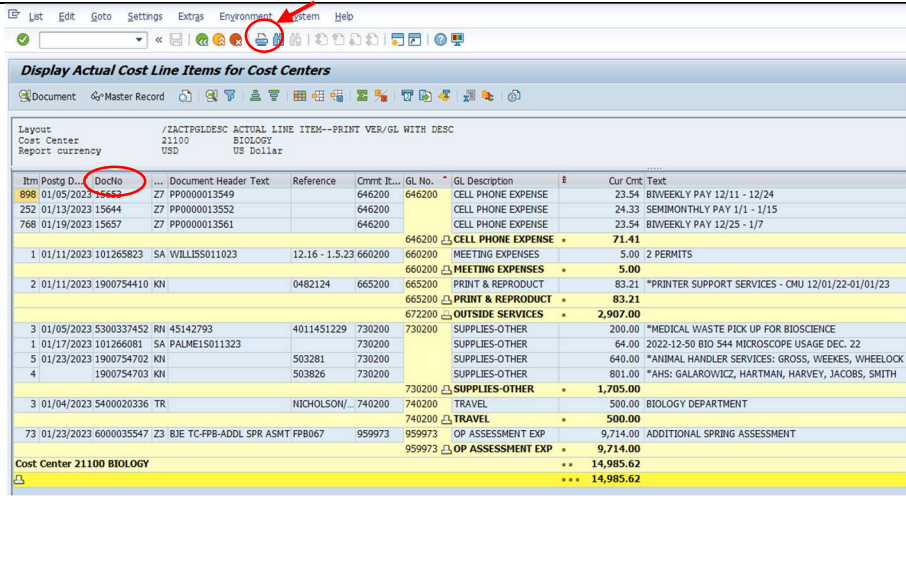
Accessing the Report:

<ol style="list-style-type: none"> 1. Enter Code → ZREPORTS 2. Click on the  next to the report COST CENTERS: ACTUAL LINE ITEMS 	
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Running the Report:

<ol style="list-style-type: none"> 1. Enter the required fields Cost Center = SAP Account Number (5, 7 or 10 digits) Posting Date = 1st to Last Day of the reporting month Layout = /ZACTPGLDESC (layout can be customized) More Settings: If you have > 5,000 line items you may need to set to the max of 999,999,999 2. Click on  to run report. 	
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Reading the Report:

<p>Rows: Rows = individual line item charges sub-totaled by general ledger account code.</p> <p>Columns: Columns = characteristics of the financial transaction available in SAP.</p> <p>The “DocNo” column represents the SAP document number and is important when researching a line item.</p> <p>The layout of this report can be customized (column order, subtotaling, etc).</p>	<p style="text-align: center; color: red;">Print Icon</p>  <table border="1"> <thead> <tr> <th>Item Postg D.</th> <th>DocNo</th> <th>Document Header Text</th> <th>Reference</th> <th>Ornt It.</th> <th>GL No.</th> <th>GL Description</th> <th>Cur</th> <th>Ort Text</th> </tr> </thead> <tbody> <tr> <td>898</td> <td>01/05/2023 15653</td> <td>Z7 PP0000013549</td> <td></td> <td>646200</td> <td>646200</td> <td>CELL PHONE EXPENSE</td> <td>23.54</td> <td>BIVEEKLY PAY 12/11 - 12/24</td> </tr> <tr> <td>252</td> <td>01/13/2023 15644</td> <td>Z7 PP0000013552</td> <td></td> <td>646200</td> <td>646200</td> <td>CELL PHONE EXPENSE</td> <td>24.33</td> <td>SEMMONTHLY PAY 1/1 - 1/15</td> </tr> <tr> <td>768</td> <td>01/19/2023 15657</td> <td>Z7 PP0000013561</td> <td></td> <td>646200</td> <td>646200</td> <td>CELL PHONE EXPENSE</td> <td>23.54</td> <td>BIVEEKLY PAY 12/25 - 1/7</td> </tr> <tr> <td colspan="7"></td> <td>646200</td> <td>CELL PHONE EXPENSE * 71.41</td> </tr> <tr> <td>1</td> <td>01/11/2023 101265823</td> <td>SA WILLISS011023</td> <td>12.16 - 1.5.23</td> <td>660200</td> <td>660200</td> <td>MEETING EXPENSES</td> <td>5.00</td> <td>2 PERMITS</td> </tr> <tr> <td colspan="7"></td> <td>660200</td> <td>MEETING EXPENSES * 5.00</td> </tr> <tr> <td>2</td> <td>01/11/2023 1900754410</td> <td>KN</td> <td>0482124</td> <td>665200</td> <td>665200</td> <td>PRINT & REPRODUCT</td> <td>83.21</td> <td>*PRINTER SUPPORT SERVICES - CMU 12/01/22-01/01/23</td> </tr> <tr> <td colspan="7"></td> <td>665200</td> <td>PRINT & REPRODUCT * 83.21</td> </tr> <tr> <td colspan="7"></td> <td>672200</td> <td>OUTSIDE SERVICES * 2,907.00</td> </tr> <tr> <td>3</td> <td>01/05/2023 5300337452</td> <td>RN 45142793</td> <td>4011451229</td> <td>730200</td> <td>730200</td> <td>SUPPLIES-OTHER</td> <td>200.00</td> <td>*MEDICAL WASTE PICK UP FOR BIOSCIENCE</td> </tr> <tr> <td>1</td> <td>01/17/2023 101266081</td> <td>SA PALMEI5011323</td> <td></td> <td>730200</td> <td>730200</td> <td>SUPPLIES-OTHER</td> <td>64.00</td> <td>2022-12-50 BIO 544 MICROSCOPE USAGE DEC. 22</td> </tr> <tr> <td>5</td> <td>01/23/2023 1900754702</td> <td>KN</td> <td>503281</td> <td>730200</td> <td>730200</td> <td>SUPPLIES-OTHER</td> <td>640.00</td> <td>*ANIMAL HANDLER SERVICES: GROSS, WEEKES, WHEELOCK</td> </tr> <tr> <td>4</td> <td>1900754703</td> <td>KN</td> <td>503826</td> <td>730200</td> <td>730200</td> <td>SUPPLIES-OTHER</td> <td>801.00</td> <td>*AHS: GALAROWICZ, HARTMAN, HARVEY, JACOBS, SMITH</td> </tr> <tr> <td colspan="7"></td> <td>730200</td> <td>SUPPLIES-OTHER * 1,705.00</td> </tr> <tr> <td>3</td> <td>01/04/2023 5400020336</td> <td>TR</td> <td>NICHOLS0...740200</td> <td>740200</td> <td>740200</td> <td>TRAVEL</td> <td>500.00</td> <td>BIOLOGY DEPARTMENT</td> </tr> <tr> <td colspan="7"></td> <td>740200</td> <td>TRAVEL * 500.00</td> </tr> <tr> <td>73</td> <td>01/23/2023 6000035547</td> <td>Z3 BJE TC-FPB-ADDL SPR ASMT F9067</td> <td></td> <td>959973</td> <td>959973</td> <td>OP ASSESSMENT EXP</td> <td>9,714.00</td> <td>ADDITIONAL SPRING ASSESSMENT</td> </tr> <tr> <td colspan="7"></td> <td>959973</td> <td>OP ASSESSMENT EXP * 9,714.00</td> </tr> <tr> <td colspan="7"></td> <td></td> <td>** 14,985.62</td> </tr> <tr> <td colspan="7"></td> <td></td> <td>*** 14,985.62</td> </tr> </tbody> </table>	Item Postg D.	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Notes:

- Negative (credit) balances represent money available to the account.
For example: revenue earned and expense returns/reductions are negative.
- Positive (debit) balances represent money charged to the account. For example: salary, benefit or supply charges.

Monthly Account Review Training (continued)

REVENUE

The university receives revenue from multiple sources including tuition and fees, room and board, state appropriations, gifts from donors, grants or contracts and sales of goods or services. SAP accounts may also receive transfer revenue if the account is receiving support from another university account.

The general ledger account that revenue is recorded on is critical both for verifying the accuracy of the revenue amount and for accurate financial reporting by the university. Revenue sources differ based on the operational purpose of the university department.

Primary Sources of University Revenue	Revenue Examples (from BCS Available Balance Report)					
<p><u>Tuition</u> – Recorded based on student course registrations. Compare to Tuition Revenue Distribution Report in SAP for reasonableness.</p> <p><u>Fees</u> – Recorded based on student course registrations. Compare to Fee Distribution Report in SAP for reasonableness.</p> <p><u>State Appropriation</u> – Recorded based on a proportionate share of funding the university receives from the State. Amount is determined during the annual budgeting process and can be verified to the University Operating Budget Book on Financial Planning & Budgets’ website.</p> <p><u>Sales & Services Edu Act</u> – Received due to sales of goods or services. Could be external or internal sales. Departments should have a journal entry, invoice billing or other source documentation for the amount. If the revenue is recorded through the student registration system (ie: room/board), it can be reviewed for reasonableness versus the Student Account Documents report in SAP.</p> <p><u>Other Revenue</u> – Can be a number of sources. Departments should have a journal entry, invoice billing, deposit slip or other source documentation for the amount.</p> <p><u>Carryforward Revenue</u> – Revenue brought forward from a prior year. Should match balance at end of prior year in period 16.</p> <p><u>Revenue Transfers</u> – Revenue support provided by other areas of university. Departments should have a journal entry, invoice billing or other source documentation for the amount.</p> <p><u>Oper Assessment Distribution</u> – Specific type of revenue transfer; the distribution of operating revenue provided through annual budget process to administrative units. This amount is determined by academic or administrative leadership and loaded by Financial Planning and Budgets.</p>	Academic Departments:					
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	<table border="1"> <thead> <tr> <th>nter/Commitment Item</th> <th>CUR PLAN</th> <th>ACTUAL</th> </tr> </thead> </table>			nter/Commitment Item	CUR PLAN	ACTUAL
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<table border="1"> <tbody> <tr> <td>5140002 STATE APPROPRIATION</td> <td>2,600,763.00-</td> <td>2,600,763.00-</td> </tr> </tbody> </table>			5140002 STATE APPROPRIATION	2,600,763.00-	2,600,763.00-	
5140002 STATE APPROPRIATION	2,600,763.00-	2,600,763.00-				
<table border="1"> <tbody> <tr> <td>599970 STATE APPROPRIATIONS</td> <td>2,600,763.00-</td> <td>2,600,763.00-</td> </tr> </tbody> </table>			599970 STATE APPROPRIATIONS	2,600,763.00-	2,600,763.00-	
599970 STATE APPROPRIATIONS	2,600,763.00-	2,600,763.00-				
<table border="1"> <tbody> <tr> <td>5202002 SALES & SRVC EDU ACT</td> <td>0.00</td> <td>12,698.97-</td> </tr> </tbody> </table>			5202002 SALES & SRVC EDU ACT	0.00	12,698.97-	
5202002 SALES & SRVC EDU ACT	0.00	12,698.97-				
<table border="1"> <tbody> <tr> <td>520500 SALES INTERUNIVERSITY</td> <td>0.00</td> <td>12,698.97-</td> </tr> </tbody> </table>			520500 SALES INTERUNIVERSITY	0.00	12,698.97-	
520500 SALES INTERUNIVERSITY	0.00	12,698.97-				
<table border="1"> <tbody> <tr> <td>5402002 OTHER REVENUE BUDGET</td> <td>0.00</td> <td>1,912.75-</td> </tr> </tbody> </table>			5402002 OTHER REVENUE BUDGET	0.00	1,912.75-	
5402002 OTHER REVENUE BUDGET	0.00	1,912.75-				
<table border="1"> <tbody> <tr> <td>540300 MISC INCOME-EXT</td> <td>0.00</td> <td>1,912.75-</td> </tr> </tbody> </table>			540300 MISC INCOME-EXT	0.00	1,912.75-	
540300 MISC INCOME-EXT	0.00	1,912.75-				
<table border="1"> <tbody> <tr> <td>5998002 CARRYFORWARD</td> <td>0.00</td> <td>3,732.57-</td> </tr> </tbody> </table>			5998002 CARRYFORWARD	0.00	3,732.57-	
5998002 CARRYFORWARD	0.00	3,732.57-				
<table border="1"> <tbody> <tr> <td>599801 COMMITMENT CARRYFWD</td> <td>0.00</td> <td>3,732.57-</td> </tr> </tbody> </table>			599801 COMMITMENT CARRYFWD	0.00	3,732.57-	
599801 COMMITMENT CARRYFWD	0.00	3,732.57-				
<table border="1"> <tbody> <tr> <td>5999102 REVENUE TRANSFERS</td> <td>0.00</td> <td>130,919.00-</td> </tr> </tbody> </table>			5999102 REVENUE TRANSFERS	0.00	130,919.00-	
5999102 REVENUE TRANSFERS	0.00	130,919.00-				
<table border="1"> <tbody> <tr> <td>599960 REV INTRA FND TRFS</td> <td>0.00</td> <td>130,919.00-</td> </tr> </tbody> </table>			599960 REV INTRA FND TRFS	0.00	130,919.00-	
599960 REV INTRA FND TRFS	0.00	130,919.00-				
Service Centers (administrative service departments):						
nter 26450 PAYROLL & TRAVEL SVC *						
<table border="1"> <thead> <tr> <th>nter/Commitment Item</th> <th>CUR PLAN</th> <th>ACTUAL</th> </tr> </thead> </table>			nter/Commitment Item	CUR PLAN	ACTUAL	
nter/Commitment Item	CUR PLAN	ACTUAL				
<table border="1"> <tbody> <tr> <td>TOTAL REV / 5000002</td> <td>598,413.00-</td> <td>784,281.29-</td> </tr> </tbody> </table>			TOTAL REV / 5000002	598,413.00-	784,281.29-	
TOTAL REV / 5000002	598,413.00-	784,281.29-				
<table border="1"> <tbody> <tr> <td>5402002 OTHER REVENUE BUDGET</td> <td>0.00</td> <td>816.82-</td> </tr> </tbody> </table>			5402002 OTHER REVENUE BUDGET	0.00	816.82-	
5402002 OTHER REVENUE BUDGET	0.00	816.82-				
<table border="1"> <tbody> <tr> <td>540300 MISC INCOME-EXT</td> <td>0.00</td> <td>816.82-</td> </tr> </tbody> </table>			540300 MISC INCOME-EXT	0.00	816.82-	
540300 MISC INCOME-EXT	0.00	816.82-				
<table border="1"> <tbody> <tr> <td>5998002 CARRYFORWARD</td> <td>0.00</td> <td>47,229.28-</td> </tr> </tbody> </table>			5998002 CARRYFORWARD	0.00	47,229.28-	
5998002 CARRYFORWARD	0.00	47,229.28-				
<table border="1"> <tbody> <tr> <td>599800 BAL CARRYFORWARD</td> <td>0.00</td> <td>47,229.28-</td> </tr> </tbody> </table>			599800 BAL CARRYFORWARD	0.00	47,229.28-	
599800 BAL CARRYFORWARD	0.00	47,229.28-				
<table border="1"> <tbody> <tr> <td>5999102 REVENUE TRANSFERS</td> <td>0.00</td> <td>137,822.19-</td> </tr> </tbody> </table>			5999102 REVENUE TRANSFERS	0.00	137,822.19-	
5999102 REVENUE TRANSFERS	0.00	137,822.19-				
<table border="1"> <tbody> <tr> <td>599960 REV INTRA FND TRFS</td> <td>0.00</td> <td>137,822.19-</td> </tr> </tbody> </table>			599960 REV INTRA FND TRFS	0.00	137,822.19-	
599960 REV INTRA FND TRFS	0.00	137,822.19-				
<table border="1"> <tbody> <tr> <td>5999732 OPER ASSESSMT DISTRIB</td> <td>598,413.00-</td> <td>598,413.00-</td> </tr> </tbody> </table>			5999732 OPER ASSESSMT DISTRIB	598,413.00-	598,413.00-	
5999732 OPER ASSESSMT DISTRIB	598,413.00-	598,413.00-				
<table border="1"> <tbody> <tr> <td>599974 OPER ASSESS DISTRIB</td> <td>598,413.00-</td> <td>598,413.00-</td> </tr> </tbody> </table>			599974 OPER ASSESS DISTRIB	598,413.00-	598,413.00-	
599974 OPER ASSESS DISTRIB	598,413.00-	598,413.00-				
Auxiliary Services (revenue generating auxiliary units):						
nter 50019 WOLDT HALL *						
<table border="1"> <thead> <tr> <th>nter/Commitment Item</th> <th>CUR PLAN</th> <th>ACTUAL</th> </tr> </thead> </table>			nter/Commitment Item	CUR PLAN	ACTUAL	
nter/Commitment Item	CUR PLAN	ACTUAL				
<table border="1"> <tbody> <tr> <td>TOTAL REV / 5000002</td> <td>1,481,767.00-</td> <td>1,514,115.08-</td> </tr> </tbody> </table>			TOTAL REV / 5000002	1,481,767.00-	1,514,115.08-	
TOTAL REV / 5000002	1,481,767.00-	1,514,115.08-				
<table border="1"> <tbody> <tr> <td>5402002 OTHER REVENUE BUDGET</td> <td>1,481,767.00-</td> <td>0.00</td> </tr> </tbody> </table>			5402002 OTHER REVENUE BUDGET	1,481,767.00-	0.00	
5402002 OTHER REVENUE BUDGET	1,481,767.00-	0.00				
<table border="1"> <tbody> <tr> <td>5601002 SALE & SRVC AUX ACT</td> <td>0.00</td> <td>1,513,710.84-</td> </tr> </tbody> </table>			5601002 SALE & SRVC AUX ACT	0.00	1,513,710.84-	
5601002 SALE & SRVC AUX ACT	0.00	1,513,710.84-				
<table border="1"> <tbody> <tr> <td>560100 RM/BD-STUD CON-EXT</td> <td>0.00</td> <td>1,486,681.93-</td> </tr> </tbody> </table>			560100 RM/BD-STUD CON-EXT	0.00	1,486,681.93-	
560100 RM/BD-STUD CON-EXT	0.00	1,486,681.93-				
<table border="1"> <tbody> <tr> <td>560400 RM/BD-CONFERENCE-INT</td> <td>0.00</td> <td>914.50-</td> </tr> </tbody> </table>			560400 RM/BD-CONFERENCE-INT	0.00	914.50-	
560400 RM/BD-CONFERENCE-INT	0.00	914.50-				
<table border="1"> <tbody> <tr> <td>560425 LOCK OUT FEE-EXT</td> <td>0.00</td> <td>20.60-</td> </tr> </tbody> </table>			560425 LOCK OUT FEE-EXT	0.00	20.60-	
560425 LOCK OUT FEE-EXT	0.00	20.60-				
<table border="1"> <tbody> <tr> <td>560700 VENDING FOOD/BEV-EXT</td> <td>0.00</td> <td>217.97-</td> </tr> </tbody> </table>			560700 VENDING FOOD/BEV-EXT	0.00	217.97-	
560700 VENDING FOOD/BEV-EXT	0.00	217.97-				
<table border="1"> <tbody> <tr> <td>560800 VEND WASHER/DRYER-EXT</td> <td>0.00</td> <td>5,507.26-</td> </tr> </tbody> </table>			560800 VEND WASHER/DRYER-EXT	0.00	5,507.26-	
560800 VEND WASHER/DRYER-EXT	0.00	5,507.26-				
<table border="1"> <tbody> <tr> <td>562100 SALES NONTAXABLE-EXT</td> <td>0.00</td> <td>5.15-</td> </tr> </tbody> </table>			562100 SALES NONTAXABLE-EXT	0.00	5.15-	
562100 SALES NONTAXABLE-EXT	0.00	5.15-				
<table border="1"> <tbody> <tr> <td>562280 INVOICED SUPPLY-EXT</td> <td>0.00</td> <td>104.99-</td> </tr> </tbody> </table>			562280 INVOICED SUPPLY-EXT	0.00	104.99-	
562280 INVOICED SUPPLY-EXT	0.00	104.99-				
<table border="1"> <tbody> <tr> <td>562281 INVOICED STU LBR-EXT</td> <td>0.00</td> <td>24.68-</td> </tr> </tbody> </table>			562281 INVOICED STU LBR-EXT	0.00	24.68-	
562281 INVOICED STU LBR-EXT	0.00	24.68-				
<table border="1"> <tbody> <tr> <td>562300 DAMAGE CHARGES-EXT</td> <td>0.00</td> <td>491.64-</td> </tr> </tbody> </table>			562300 DAMAGE CHARGES-EXT	0.00	491.64-	
562300 DAMAGE CHARGES-EXT	0.00	491.64-				
<table border="1"> <tbody> <tr> <td>562500 MISC INCOME-EXT</td> <td>0.00</td> <td>7,560.21-</td> </tr> </tbody> </table>			562500 MISC INCOME-EXT	0.00	7,560.21-	
562500 MISC INCOME-EXT	0.00	7,560.21-				
<table border="1"> <tbody> <tr> <td>562600 CASH O/S-EXT</td> <td>0.00</td> <td>0.51</td> </tr> </tbody> </table>			562600 CASH O/S-EXT	0.00	0.51	
562600 CASH O/S-EXT	0.00	0.51				
<table border="1"> <tbody> <tr> <td>564900 MISC INCOME-EXT</td> <td>0.00</td> <td>12,151.52-</td> </tr> </tbody> </table>			564900 MISC INCOME-EXT	0.00	12,151.52-	
564900 MISC INCOME-EXT	0.00	12,151.52-				
<table border="1"> <tbody> <tr> <td>564910 MISC INCOME-INT</td> <td>0.00</td> <td>30.90-</td> </tr> </tbody> </table>			564910 MISC INCOME-INT	0.00	30.90-	
564910 MISC INCOME-INT	0.00	30.90-				
<table border="1"> <tbody> <tr> <td>5999102 REVENUE TRANSFERS</td> <td>0.00</td> <td>404.24-</td> </tr> </tbody> </table>			5999102 REVENUE TRANSFERS	0.00	404.24-	
5999102 REVENUE TRANSFERS	0.00	404.24-				

Monthly Account Review Training (continued)

SALARIES AND BENEFITS

Payroll charges are processed into the department's account in SAP only through the payroll system. Payroll charges can not be moved manually (there are limited exceptions). This is a key financial control to ensure accurate financial reporting for the university and the individual (ie: W-2's for tax purposes).

Payroll is categorized in SAP as Regular Compensation and Other Compensation.

Regular Compensation	Faculty (regular, temporary & GA) and Regular Staff - Salaried and Hourly (PA, OP, ST, SM, etc)
Other Compensation	Soft-funded salaried or hourly positions, temporary staff, student assistants (CWS and GSA), higher class pay, shift differential, and overtime

Each employee group has a separate general ledger account for its salaries and its benefits. The line item detail report in SAP will display by general ledger account the total amount of payroll per employee group for the pay period. Salaried employees are paid semi-monthly and payroll charges are recorded on the 15th and last day of each month. Hourly employees and graduate assistants are paid bi-weekly in arrears generally on the 2nd Thursday following the end of a pay period.

Cost Center Actual Line Items Report

Itm	Postg D...	DocNo	...	Document Header Text	Reference	GL No.	GL Description	£	Cur Cmt	Text
971	01/14/2022	15171	Z7	PP0000013192		611000	PRO ADMIN/SALARY	A	7,917.80	SEMIMONTHLY PAY 1/1 - 1/15
234	01/31/2022	15193	Z7	PP0000013209			PRO ADMIN/SALARY		8,172.59	SEMIMONTHLY PAY 1/16 - 1/31
						611000	PRO ADMIN/SALARY		16,090.39	
895	01/06/2022	15136	Z7	PP0000013187		611200	CLERICAL SALARIES	B	3,600.16	BIWEEKLY PAY 12/12 - 12/25
821	01/20/2022	15186	Z7	PP0000013198			CLERICAL SALARIES		2,979.68	BIWEEKLY PAY 12/26 - 1/8
						611200	CLERICAL SALARIES		6,579.84	
980	01/06/2022	15136	Z7	PP0000013187		612500	SUP/TECH SALARIES	C	4,476.20	BIWEEKLY PAY 12/12 - 12/25
844	01/20/2022	15186	Z7	PP0000013198			SUP/TECH SALARIES		4,476.20	BIWEEKLY PAY 12/26 - 1/8
						612500	SUP/TECH SALARIES		8,952.40	
226	01/14/2022	15171	Z7	PP0000013192		613200	FACULTY SALARIES		2,368.87	SEMIMONTHLY PAY 1/1 - 1/15
114		15171	Z7	PP0000013192			FACULTY SALARIES		131,643.83	SEMIMONTHLY PAY 1/1 - 1/15
343	01/31/2022	15193	Z7	PP0000013209			FACULTY SALARIES		2,368.87	SEMIMONTHLY PAY 1/16 - 1/31
369		15193	Z7	PP0000013209			FACULTY SALARIES		131,643.83	SEMIMONTHLY PAY 1/16 - 1/31
						613200	FACULTY SALARIES		268,025.40	

Budget, for compensation is allocated by employee group separately for salaries and benefits. By expanding the line items in the BCS Available Balance report, budget, actual and commitments per employee group can be reviewed.

BCS Available Balance Report

Funds Center/Commitment Item	CUR PLAN	ACTUAL	COMMITMENT	PLAN/ACT	% VAR
611000 PRO ADMIN/SALARY	170,569.00	90,541.36	0.00	80,027.64	46.92
611200 OFFICE PROF SALARIES	81,709.00	39,668.13	0.00	42,040.87	51.45
612500 SUP/TECH SALARIES	87,647.00	47,512.43	0.00	40,134.57	45.79
* 6110003 STAFF SALARIES	339,925.00	177,721.92	0.00	162,203.08	47.72
613200 FACULTY SALARIES	2,832,898.00	1,317,374.65	0.00	1,515,523.35	53.50
613300 FAC-DPT CHR SALAR	11,400.00	5,687.52	0.00	5,712.48	50.11
613400 FAC-SUMM SALARIES	26,240.00	10,029.51	0.00	16,210.49	61.78
613500 FAC-TEMP SALARIES	12,415.00	57,543.93	0.00	45,128.93	363.50
613600 GRAD ASST SALARIES	165,810.00	151,584.03	0.00	14,225.97	8.58
* 6132003 FACULTY SALARIES	3,048,763.00	1,542,219.64	0.00	1,506,543.36	49.41
* 6150003 STAFF BENEFITS	184,173.00	95,388.24	0.00	88,784.76	48.21
* 6150003 FACULTY BENEFITS	1,262,738.00	684,434.65	0.00	578,303.35	45.80
* 6158013 GA TUITION EXPENSE	0.00	42,309.50	0.00	42,309.50	0.00
** 6100002 REGULAR COMPENSATION	4,835,599.00	2,457,454.95	0.00	2,378,144.05	49.18
* 6218003 STUDENT ASSTS	0.00	2,002.34	0.00	2,002.34	0.00
* 6242003 COLLEGE WORK STUDY	0.00	0.00	0.00	0.00	0.00
* 6267003 FUND DEPT RESOURCE	0.00	237.24	0.00	237.24	0.00
* 6287003 FUNDED BENEFITS	0.00	63.47	0.00	63.47	0.00
6200002 OTHER COMP BUDGET	51,271.00	0.00	0.00	51,271.00	100.00
** 6200002 OTHER COMPENSATION	51,271.00	2,303.05	0.00	48,967.95	95.51
** 6300002 SUPPLIES & EQUIPMENT	144,298.00	78,513.24	19,833.92	45,950.84	31.84
** 9531002 EXPENSE TRANSFERS	1,354,978.00	776,060.83	0.00	578,917.17	42.73

Monthly Account Review Training (continued)

Reconciling payroll should consist of three key steps:

1. Compare the Actual Line Items detail report to the Payroll Expense Distribution Report – identify that the individual and amount of pay is correct.
2. Verify dollar amounts paid to payroll related source documentation (ie: hiring forms, cost center payroll movement transactions, additional compensation requests)
3. Review commitments – assess the reasonableness of the remaining commitment.

#1. Compare line items to the Payroll Expense Distribution Report

The Payroll Expense Distribution report is distributed twice a month by the payroll office. It is delivered via email in PDF format. It provides the detail to support the summary line items recorded in SAP.

Key Components to review	PRD/010/BESTITM REPORT: ZPRPR006 CMU/HR PAYROLL EXPENSE DISTRIBUTION REPORT	CENTRAL MICHIGAN UNIVERSITY EXPENSE DISTRIBUTION REPORT	DATE: 01/15/2016 TIME: 16:33 PAGE: 155
Match the totals per general ledger account, per pay period to the line item report. See A, B, C	DOCUMENT DATE: 01/01/16 - 01/15/16 EMPLOYEE NAME COST CENTER 21100	PERS # WAGE PERIOD SAMPLE DEPARTMENT	EARNINGS BENEFITS
Review the individual people on the report. Verify that the correct individuals are being paid from the correct account in SAP.	ACCOUNT 611000		
	EMPLOYEE A	00123456 OSRG 01/2016	2,221.71 0.00
	EMPLOYEE B	00001234 OSRG 01/2016	4,189.39 0.00
	TOTAL ACCOUNT 611000		A 6,411.10 0.00
	ACCOUNT 611200		
	EMPLOYEE C	00222222 30RG 01/2016	3,992.00 0.00
	TOTAL ACCOUNT 611200		B 3,992.00 0.00
	ACCOUNT 612500		
	EMPLOYEE D	00595995 30RG 01/2016	1,536.00 0.00
	EMPLOYEE E	00035338 3HHR 01/2016	3,855.20 0.00
TOTAL ACCOUNT 612500		C 5,391.20 0.00	

#2. Verify dollar amounts to payroll related source documentation

Compare the hiring documentation for the individual to the amount of pay in the expense distribution report.	Examples of Source Documentation: University Position Book – available online Personnel transaction forms Hiring, cost center changes, supplemental pay TimeClock Plus reports by task code Faculty or GA Appointment letters Summer Payroll Forms
Verify that the amount of salary is correct for that person. This is particularly important for the individual's first pay period or for special payments such as contract work or additional compensation.	

#3. Review the outstanding payroll commitments in the account

The commitment report is available on the payroll website. The report details the amount per employee remaining to be paid before 6/30. Payroll Reports Salary & Benefits Commitments Files and FAQ's The following files are staff/faculty salary and benefits commitments that can be used to help balance cost center accounts. The files are in PDF format. These files are typically available on this page three days after a biweekly or semi-monthly payroll has been run, which will be prior to when the printed payroll reports are distributed. For additional information on salary commitments, see the Salary Commitments FAQ . Reports Bi-Weekly Pay Files Semi-Monthly Pay Files FY-2015 PDF FY-2015 PDF FY-2016 PDF FY-2016 PDF 07/16/2015 07/15/2015 07/30/2015 07/31/2015 08/13/2015 08/14/2015 08/27/2015 08/31/2015 09/10/2015 09/15/2015 09/24/2015 09/30/2015 10/08/2015 10/15/2015	Review the individuals listed and the reasonableness of their remaining commitments. If anything is inaccurate, follow up with the payroll office. <table border="1"> <thead> <tr> <th>CCIR/WBS</th> <th>GL ACCT</th> <th>PERS #</th> <th>NAME</th> <th>GRP/SUGGRP</th> <th>JOB</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>21100</td> <td>611000</td> <td>00123456</td> <td>EMPLOYEE A</td> <td>C PS</td> <td>61001430</td> <td>18,495.68</td> </tr> <tr> <td>21100</td> <td>611000</td> <td>00001234</td> <td>EMPLOYEE B</td> <td>C PS</td> <td>61001430</td> <td>22,216.80</td> </tr> <tr> <td>21100</td> <td>611000</td> <td>00630933</td> <td>EMPLOYEE F</td> <td>C PS</td> <td>61001430</td> <td>23,998.20</td> </tr> <tr> <td colspan="6">TOTAL FOR GL ACCOUNT: 611000</td> <td>D 64,110.68</td> </tr> </tbody> </table> <p><i>Note: Commitment review for the first payroll of the year is particularly critical to catch issues early.</i></p>	CCIR/WBS	GL ACCT	PERS #	NAME	GRP/SUGGRP	JOB	AMOUNT	21100	611000	00123456	EMPLOYEE A	C PS	61001430	18,495.68	21100	611000	00001234	EMPLOYEE B	C PS	61001430	22,216.80	21100	611000	00630933	EMPLOYEE F	C PS	61001430	23,998.20	TOTAL FOR GL ACCOUNT: 611000						D 64,110.68
CCIR/WBS	GL ACCT	PERS #	NAME	GRP/SUGGRP	JOB	AMOUNT																														
21100	611000	00123456	EMPLOYEE A	C PS	61001430	18,495.68																														
21100	611000	00001234	EMPLOYEE B	C PS	61001430	22,216.80																														
21100	611000	00630933	EMPLOYEE F	C PS	61001430	23,998.20																														
TOTAL FOR GL ACCOUNT: 611000						D 64,110.68																														

Monthly Account Review Training (continued)

SUPPLIES & EQUIPMENT

Supplies and Equipment (S&E) purchases are posted to the departmental cost center primarily when items on purchase orders are delivered, invoice or travel vouchers or credit cards are paid, and monthly entries from internal organizations such as the mailroom, telecom, and facilities management are processed.

The annual budgeting process assigns a total amount of S&E budget (See **A**) to the organization, however actual spending is recorded on specific general ledger accounts (See **B**). The accuracy of the expense classifications by general ledger account is important for university financial reporting. By expanding the rows of the BCS Available Balance report, the cumulative amount of spending per general ledger account can be reviewed, as well as any outstanding commitments (See **C**). Commitments are generally due to open purchase orders for which delivery of ordered items has not occurred. The general ledger accounts are typically specified by the department when an order is placed or payment requested or through the credit card expense allocation process (i.e.: PNC ActivePay or Intellilink). The status of the S&E spending vs. budget is summarized in the PLAN/ACT column (See **D**).

BCS Available Balance Report

Funds Center/Commitment Item	CUR PLAN	ACTUAL	COMMITMENT	PLAN/ACT	% VAR
** TOTAL REV / 5000002	11,002,960.00-	10,595,079.54-	0.00	407,880.46-	3.71
*** TOTAL EXP / 6000001	11,002,960.00	9,164,352.04	1,643,040.86	195,567.10	1.78
** 6100002 REGULAR COMPENSATION	4,935,088.00	3,336,418.31	1,584,315.82	14,353.87	0.29
** 6200002 OTHER COMPENSATION	25,000.00	20,881.11	0.00	4,118.89	16.48
** 6300002 SUPPLIES & EQUIPMENT	318,766.00	206,172.03	58,725.04	D 53,868.93	16.90
6300002 EQUIP AND SUPPLIES BUDGET	A 318,766.00	0.00	0.00	318,766.00	100.00
* 6402003 POSTAGE	0.00	B 1,776.35	0.00	1,776.35-	0.00
640200 POSTAGE & DELIVERY	0.00	391.97	0.00	391.97-	0.00
640300 UPS & FEDEX	0.00	1,384.38	0.00	1,384.38-	0.00
* 6452003 TELEPHONE-LOCAL	0.00	8,077.68	0.00	8,077.68-	0.00
* 6453003 TELEPHONE-LONG DISTANCE	0.00	559.20	0.00	559.20-	0.00
* 6454003 TELEPHONE OTHER	0.00	421.20	0.00	421.20-	0.00
* 6552003 EQ RFRS & MAINT	0.00	14,496.55	C 2,929.50	17,426.05-	0.00
* 6602003 MEETING COSTS	0.00	4,991.08	0.00	4,991.08-	0.00

Using the Cost Center Actual Line Items Report, the reconciler should review two key aspects:

1. Verify each line item in the S&E category to the supporting documentation. Is the amount correct? Are there any charges that do not belong to this account?
2. Review the general ledger account used. Is the charge on the correct general ledger account?

Item	Postg D...	DocNo	Document Header Text	Reference	Cmmt It...	GL No.	GL Description	Cur Cmt Text	Pur. Doc.	Int Ord
898	01/05/2023	15653	Z7 PP0000013549		646200	646200	CELL PHONE EXPENSE	23.54 BIWEEKLY PAY 12/11 - 12/24		
252	01/13/2023	15644	Z7 PP0000013552		646200	646200	CELL PHONE EXPENSE	24.33 SEMIMONTHLY PAY 1/1 - 1/15		
768	01/19/2023	15657	Z7 PP0000013561		646200	646200	CELL PHONE EXPENSE	23.54 BIWEEKLY PAY 12/25 - 1/7		
							646200	CELL PHONE EXPENSE	71.41	
1	01/11/2023	101265823	SA WILLISS011023	12.16 - 1.5.23	660200	660200	MEETING EXPENSES	5.00 2 PERMITS		
							660200	MEETING EXPENSES	5.00	
2	01/11/2023	1900754410	KN	0482124	665200	665200	PRINT & REPRODUCT	83.21 *PRINTER SUPPORT SERVICES - CMU 12/01/22-01/01/23		
							665200	PRINT & REPRODUCT	83.21	
							672200	OUTSIDE SERVICES	2,907.00	
3	01/05/2023	5300337452	RN 45142793	4011451229	730200	730200	SUPPLIES-OTHER	200.00 *MEDICAL WASTE PICK UP FOR BIOSCIENCE	45142793	
1	01/17/2023	101266081	SA PALMEIS011323		730200	730200	SUPPLIES-OTHER	64.00 2022-12-50 BIO 544 MICROSCOPE USAGE DEC. 22		
5	01/23/2023	1900754702	KN	503281	730200	730200	SUPPLIES-OTHER	640.00 *ANIMAL HANDLER SERVICES: GROSS, WEEKES, WHELOCK		
4		1900754703	KN	503826	730200	730200	SUPPLIES-OTHER	801.00 *AHS: GALAROWICZ, HARTMAN, HARVEY, JACOBS, SMITH		
							730200	SUPPLIES-OTHER	1,705.00	
3	01/04/2023	5400020336	TR	NICHOLSON/...	740200	740200	TRAVEL	500.00 BIOLOGY DEPARTMENT		ORD 17904
							740200	TRAVEL	500.00	
73	01/23/2023	6000035547	Z3 BJE TC-FPB-ADDL SPR ASMT FPB067		959973	959973	OP ASSESSMENT EXP	9,714.00 ADDITIONAL SPRING ASSESSMENT		
							959973	OP ASSESSMENT EXP	9,714.00	
Cost Center 21100 BIOLOGY									14,985.62	

The S&E review is critical to ensuring charges to the department are correct and for preventing errant charges. When completing this review, the reconciler should use a check mark to indicate an item has been reviewed and make any required notes right on the Cost Center Actual Line Items report.

Monthly Account Review Training (continued)

EXPENSE TRANSFERS

Expense transfers occur when it is necessary to move resources from one cost center to another. In general the department should have a method for verifying the amount of an expense transfer to a source document. Examples of appropriate source documents include operating budget book records, grant proposals, signed feasibility requests, and journal entries.

BCS Available Balance Report

Example: Academic Department			Example: Auxiliary Services Unit		
Center	21100	BIOLOGY	Center	50019	WOLDT HALL
	*			*	
Center/Commitment Item	CUR PLAN	ACTUAL	Center/Commitment Item	CUR PLAN	ACTUAL
9531002 EXPENSE TRANSFERS	5,724,106.00	5,600,880.59	9531002 EXPENSE TRANSFERS	0.00	79,229.08
953400 MI RSRCH-EX RSI FD	0.00	13,827.52	954600 OT FAC EXP-PLANT FD	0.00	8,642.11
955100 OT OTH-DESIG FD	0.00	27,532.30	955000 OT OTH-GEN FUND	0.00	69,814.47
956000 INTRA FND TRNSFERS	736,388.00	738,888.00	955100 OT OTH-DESIG FD	0.00	515.00
959973 OP ASSESSMENT EXP	4,987,718.00	4,754,645.74	956000 INTRA FND TRNSFERS	0.00	257.50
959976 FAC SAL/BEN TRF	0.00	65,987.03			

Below are some common reasons for expense transfers and the type of source documentation a department typically has on hand to support the transfer. **Unfamiliar transfers should be investigated.**

Mandatory Transfers (Research)

These are contractually required transfers due to match funding committed to a grant project awarded to a faculty or staff member. The faculty or staff member's proposal or final award document will indicate the amount of required departmental financial support along with the appropriate approvals.

Other Transfers – Plant

These are generally transfers to a plant fund cost center to support a building project or renovation. The feasibility request project confirmation sheet will confirm the department's financial commitment to the project and include the appropriate approvals.

Other Transfers - Designated

These are generally transfers into a department designated (4xxxx) account in order to support a specific department initiative, project or faculty startup. A journal entry transfer will detail the correct amount of the transfer, departmental approval and include supporting backup.

IntraFund Transfers

These are transfers within the same fund. For many general fund accounts these represent transfers to support another departmental account (i.e.: Dean, other divisional department, technology account, etc). Budgeted IntraFund transfers indicate a transfer determined as part of the university budgeting process and decided upon by academic or administrative leadership.

Operating Assessment Expense

These are transfers from an academic unit back to central administration based on the college's specific tax assessment rate applied to the amount of tuition earned by the department. This amount can be verified by calculating the tuition for the period, times the applicable tax rate.

Faculty Salary/Benefit Transfer

These are transfers that occur when a portion of a faculty member's time is moved to another account (typically a grant or contract account). These transfers are used to maintain balance between a faculty member's effort percentage and their payroll allocation. Departments request this kind of payroll re-assignment via personnel transaction form online system and Faculty Personnel Services determines the amount of the transfers. The department should review the transfer amount for reasonableness versus the personnel transaction form.


Monthly Account Review Training (continued)

WHAT DO I DO NEXT?

1. Complete the review packet and secure sign offs. See Review Steps (p. 3).
2. Follow up on any outstanding items. In general the SAP document number, document type and text on the line item detail report will give you a head start toward investigating unfamiliar charges. The chart below will help you get started on follow up.

Ensure follow up items are resolved within 60 days of the end of the review period. Make a note regarding the status of previously unresolved items on the subsequent monthly review.

Itm	Posting Date	DocNo	DocTyp	Document Header Text	Reference	Cmmt It...	GL No.	GL Description	Cur	Cont. Text
898	01/05/2023	15633	Z7	PP0000013549			646200	CELL PHONE EXPENSE	23.54	BIWEEKLY PAY 12/11 - 12/24
252	01/13/2023	15644	Z7	PP0000013552			646200	CELL PHONE EXPENSE	24.33	SEMIMONTHLY PAY 1/1 - 1/15
768	01/19/2023	15657	Z7	PP0000013561			646200	CELL PHONE EXPENSE	23.54	BIWEEKLY PAY 12/25 - 1/7
									71.41	
1	01/11/2023	101265823	SA	WILLI55011023	12.16 - 1.5.23	660200	660200	MEETING EXPENSES	5.00	2 PERMITS
									5.00	
2	01/11/2023	1900754410	KN		0482124	665200	665200	PRINT & REPRODUCE	83.21	*PRINTER SUPPORT SERVICES - CMU 12/01/22-01/01/23
									83.21	
									2,907.00	
3	01/05/2023	5300337452	RN	45142793	4011451229	730200	730200	SUPPLIES-OTHER	200.00	*MEDICAL WASTE PICK UP FOR BIOSCIENCE
1	01/17/2023	101266081	SA	PALME15011323		730200	730200	SUPPLIES-OTHER	64.00	2022-12-50 BIO 544 MICROSCOPE USAGE DEC. 22
5	01/23/2023	1900754702	KN		503281	730200	730200	SUPPLIES-OTHER	640.00	*ANIMAL HANDLER SERVICES: GROSS, WEEKES, WHEELOCK
4		1900754703	KN		503826	730200	730200	SUPPLIES-OTHER	801.00	*AHS: GALAROWICZ, HARTMAN, HARVEY, JACOBS, SMITH
									1,705.00	
3	01/04/2023	5400020336	TR		NICHOLSON/...	740200	740200	TRAVEL	500.00	BIOLOGY DEPARTMENT
									500.00	
73	01/23/2023	6000035547	Z3	BJE TC-FPB-ADDL SPR ASMT FPB067		959973	959973	OP ASSESSMENT EXP	9,714.00	ADDITIONAL SPRING ASSESSMENT
									9,714.00	
Cost Center 21100 BIOLOGY									14,985.62	

DocNo	DocTyp	Administrative Dept	Where do I find more Information?
1XXXX	Z7	Payroll (x3481)	Review Expense Distribution Report – Contact payroll if you are unable to determine the discrepancy.
190XXXXXX	KN	Payable Accounting (x3523) or Payroll / Travel (x3481)	Invoice Voucher payments sent to payable accounting for processing. Review voucher in ImageNow if department copy is missing. Expense Reimbursement Voucher sent to Payroll/ Travel for reimbursement. Request a copy from Payroll/Travel if department copy is missing.
5300XXXXXX or 501XXXXX	RN WE	Payable Accounting/ Purchasing (x3929)	Payment on a Purchase Order (PO); double click on line item to review PO. Obtain PO number and reprint PO using “Print Department Unofficial Copy of Purchase Order” report in SAP.
550XXXXXXX	Z4	Credit Card Charges (x3481)	Review reports in PNC Active Pay and employee’s monthly business credit card reconciliation report.
17000XXXXX	KG	Returns/Credits (Payable Accounting) (x3523) or Returns /Credits (Credit Card) (x3481)	Double click on the line item to review the PO. Determine if something has been returned to vendor. Review reports in PNC Active Pay and employee’s monthly business credit card reconciliation report.
101XXXXXX	SA	Accounting Services (x3707)	Journal entries processed through Accounting Services. Double-click on the line item for additional info. Backup for the entry may be attached in SAP (as an attachment under Services for Objects icon ) or it can be looked up in ImageNow using the document number.
60000XXXXX	Z3	Accounting Services (x3707)	Review text to see what the charge pertains to and follow up with responsible department (i.e.: mailroom, telecom, bookstore, etc.).
49XXXXXX	WA	University Stores (x3917)	Double-click to see additional detail about the order.
3XXXXX	Blank	Facilities Management (x6547)	Facilities Management charge for work requested by department. Double-Click to see additional detail or run the “Plant Maintenance: Actual Costs on Work Orders” report in SAP to see additional detail.
PXXXXXX/X	YT	Student Related	Run Student Account Documents Report in SAP to see additional detail.