

## **Section B General Ledger**

### **NDSU Policy 500**

NDSU will use the Higher Education Computer Network's Uniform Accounting System as its official accounting records. The Uniform Accounting System includes a general ledger that represents the heart of accounting information for NDSU. All entries to the general ledger shall be accurately recorded and the ledger must be maintained in accordance with generally accepted accounting principles.

The NDSU Accounting Office shall maintain the general ledger chart of accounts (i.e., funds, departments, TCCs, project numbers) to generate financial information for the divisions, colleges, and departments comprising NDSU.

### **Department Guidelines**

#### **1. Chart of Accounts**

##### **a. Fund Numbers**

Fund numbers consist of four digits ranging from 0001-9999 and must be assigned by the Accounting Office. The fund number is used to account for financial activity related to a particular source or activity.

Appropriation funds range from 3000-3999 and in some instances, 7000's. These funds are established with an operating budget originating from state appropriated monies. Appropriated funds are used for expenditures only. Local funds originate with revenue as a source of funding. Local funds are used for both revenue and expenditures.

**Tip:**

*PageCenter can be used to view a list of the fund numbers assigned to a department. Under the pagecenter mailbox NDSPUBLIC look for a report called Funds sorted by Dept # (Pageset # UASUA827).*

**Good Reference Material:**

*Another good source to learn more about the types of funds at NDSU is the NDSU Fiscal White Paper. A printed copy is available in the Office of the Vice President for Business and Finance. There is a copy available on the web at:  
<http://www.ndsu.edu/ndsu/vpbf/fiscal/f2000-01.htm>*

**FAQs:**

*For more information on Funds, Departments, TCCs, and Project numbers see Frequently Asked Questions on the Accounting office web site.*

The following table shows the fund number ranges used by NDSU:

<b>Fund # Range</b>	<b>Type of Fund</b>
< 0100	bank accounts
0100 – 0200	local unrestricted
>0200 <0900	local auxiliary unrestricted
>0900 <2650	local unrestricted
=>2650 <2700	Internal Service Funds
>2700 <2900	Inst Collections
>2900 <3000	State Treas Controls
>2999 < 4000	State Appropriations
>3999 <5700	Grant & Contracts
>5700 <6700	Scholarships
>6700 < 7000	Restricted Gifts
>7000 <8000	Plant
>8000 < 8100	Endowment
>8100 <8200	SBAR grants
>8200 < 8300	Endowment
>8300 <9000	Grants & Contracts
>9000	Agency Funds

**Frequently Asked Question:**

How do I establish a new fund or make a change to an existing fund?

**Answer:**

An NDSU department can either use the interactive forms, under “Customer Service and Forms” in the Accounting Office web site, or they can telephone the Accounting Office at 231-6237.

**Tip:**

*Separate funds are recommended when there is a need by an external or internal party to have a separate accounting of a particular activity.*

**b. Department Numbers**

The department number identifies the administrative unit responsible for administering the funds. Department numbers consist of four digits within a range of 1000-9999 and are assigned by the Accounting Office to each administrative unit within the University.

**Tip:**

*Departments should make sure their department name is properly reflected on the administrative system. If there are changes to a department or college name, or a restructuring of the organization, please notify the Accounting Office so the administrative system properly reflects those changes.*

**c. TCC Numbers**

TCC stands for Transaction Classification Code. *For more information about TCCs, there is a TCC guideline booklet available under Guidelines and Policies in this web site.*

**d. Project Numbers**

A project number consists of a four-digit number and supplements accounting for revenues and/or expenditures by departments that use project accounting systems. *Project numbers are assigned by the Accounting Office or the Budget Office for the Vice President for Agriculture and Outreach.*

*Monthly project reports can be viewed by departments in PageCenter. These reports show the detailed transactions assigned to the project numbers.* Unfortunately, there is no on-line CICS screen available for getting information on project accounting.

**2. Transfers between local funds**

There is an interactive web form on the Accounting Office site that can be used to request a cash transfer between local funds. Otherwise, a paper memo to the Accounting Office will also work.

**3. Correction of transactions**

There is an interactive web form on the Accounting Office site that can be used to correct an error that has already posted to the general ledger. Otherwise, a paper memo to the Accounting Office will also work. When there are several transactions that need correcting, it may be best to photocopy the accounting report and highlight the transactions that are in error and indicate the appropriate requested change.

#### 4. Fiscal year-end

NDSU's accounting period ends on June 30<sup>th</sup> each year. *For accounts payable/expenditure purposes*, goods &/or services received on or before June 30<sup>th</sup> are to be paid from funds allocated to that fiscal year. Items received on or after July 1<sup>st</sup> are proper expenditures of the new fiscal year's budget. The date received is to be included on the receiving report and request for payment form. Documents and accompanying invoices should be separated by fiscal year.

**Tip:**  
*Each year the Accounting Office sends out a notice as to the cutoff date when expenditures must be processed to be able to apply back to the old fiscal year. The cutoff date is typically around the third week in July.*

*For payroll purposes*, hours worked on or before June 30<sup>th</sup> are to be paid from funds allocated to that fiscal year. Each year, the Payroll Office establishes a cutoff date for time-slip payroll.

#### 5. Internal Service Funds

Internal Service Funds are administrative units that provide goods or services primarily to other funds or departments of the institution. Departments with these funds typically use the administrative system's electronic billing systems to charge their customer department's funds.

It is important that Internal Service Funds follow the North Dakota University System's Internal Service Funds Guidelines shown on the Accounting Office web site. These guidelines indicate numerous restrictions as to rates, documentation, and fund balances allowable.

#### 6. Using CICS on-line screens

**It is a strongly recommended** that users make the most of the CICS on-line screens for viewing general ledger balances and transactions, as this information is what comprises the official accounting record of the university. The on-line screens show **the most current official information.**

The following CICS screens are useful for monitoring general ledger activity:

<u>Tran-id</u>	<u>Description</u>
GL19	CHART OF ACCOUNTS INQUIRY ONLY

GL19 can be used to view information on funds, departments, projects, and TCCs. A user can view what TCCs are established within a fund. The kind of expenditure control for a fund can be viewed. What department controls a fund can be viewed.

**GL53 JOURNAL ENTRY, BUDGET TRANSFER, ID BILLING**

Users can use GL53 to see if an IDB has been entered to the system by selecting MODE 02, TYPE 03, and pushing ENTER. Then the preprinted number on the IDB form must be entered. If no transaction appears, the IDB has not been processed.

Details of a journal entry or budget transfer can also be viewed on this screen.

**GL7B YEAR TO DATE FUND TCC DETAIL BY TCC INQUIRY**

*GL7B is a useful screen for obtaining a year-to-date listing of transactions under a certain fund and revenue or expenditure tcc.* The same information can be obtained in GL70, however, the user can only get one month at a time in GL70.

**GL70 G/L REPORT INQUIRY**

**GL70 is a very powerful general ledger inquiry screen.**

- A year-to-date fund summary report can be viewed on-line by selecting menu code 01, fund #, month and fiscal year.
- A summary of year-to-date revenues, expenditures, and transfers can be viewed by selecting menu code 03, fund #, month and fiscal year.
- A detailed revenue, expenditure, transfer transactions for a month can be viewed by selecting menu code 04, fund #, month and fiscal year.
- A balance sheet for any fund (except an appropriated fund) can be viewed by selecting menu code 04, fund #, month and fiscal year can be viewed by selecting menu code 07, fund #, month and fiscal year.
- Changes during a month to a balance sheet TCC can be viewed by selecting menu code 08, fund #, month and fiscal year can be viewed by selecting menu code 07, fund #, month and fiscal year. The system will prompt the user to enter a balance sheet TCC. The most common one of interest is "Cash in Bank" – in this case the user would key in 003 and press ENTER.

**GL79 FUNDS AVAILABLE INQUIRY**

*This is a simple and quick screen that is useful for getting a quick picture of how much money is available to spend in a fund.*

The user just needs to key in a fund number and the two-digit fiscal year. If a fund is setup on a budget control, the inquiry will display the annual budget, expenditures, and budget balance. If a fund is setup on a cash control, the inquiry will display the amount of cash currently available.

**RC85 TCC INQUIRY BY FUND NUMBER**

This is a often overlooked screen that is available for viewing the TCCs that are available to use in a fund. It is handy because it displays several more on a screen than GL19 does.

**7. Using batch reports (month-end reports)**

A department's PageCenter mailbox will contain several general ledger accounting reports. These reports are updated each month and should be available for viewing after the third working day following the end of each month. (except at fiscal year-end). The information in these reports is generally the same information on CICS, but the advantage of using these reports is that they are batch reports, so several funds can be viewed at the same time. Also, some information in these reports is not available on-line, such as the project accounting reports.

General ledger reports that can typically be found in a department's PageCenter mailbox are as follows:

<u>Pageset</u>	<u>Report Name</u>
UASGL590A	FUND SUMMARY REPORT
UASGL600A	FUNDS TRANSACTION REPORT
UASGL710A	APPROP FUND SUMMARY
UASGL720A	DEPT SUMMARY OF EXPENDITURES
UASGL780A	FIN STATUS DEPT SUMMARY
UASAP690	PROJECT DETAIL TRANSACTION