Reconciliation of Human Resources / General Ledger Components of Actual Expense – HRB140

Overview

Purpose
- This report provides detail information from the Human Resources system to allow year-end reconciliation of actual payroll expense entries.

Schedules Included in Report Group 4
- Schedule 4.1 – Separation of Year-End Accrual Entries – HRB140S41
- Schedule 4.2 – Components of Year-to-Date Expenditures (Excluding Accruals) – HRB140S42
- Schedule 4.3 – Annual Cash Commitment Balances by Employee – HRB140S43
- Schedule 4.4 – Detail of HR Payroll Expense by Month – HRB140S44
- Schedule 4.5 – Detail of HR PETs by Month – HRB140S45
- Schedule 4.6 – HR/GL Differences by Month – HRB140S46
- Schedule 4.7 – Non-HR GL Transactions by Month – HRB140S47
- Schedule 4.8 – Non-HR GL Transactions by Journal Line – HRB140S48
- Schedule 4.9 – Components of Net Activity Last Year – HRB140S49

Best Time to Run
- All schedules are available at the close of the fiscal year.
- The following schedules are available on the 2nd working day of each month corresponding to the Human Resources monthly processing:
  - Schedule 4.3 – Annual Cash Commitment Balances by Employee – HRB140S43
  - Schedule 4.4 – Detail of HR Payroll Expense by Month – HRB140S44
  - Schedule 4.5 – Detail of HR PETs by Month – HRB140S45
  - Schedule 4.9 – Components of Net Activity Last Year – HRB140S49
- The following schedules are available on the 7th working day of each month corresponding GL monthly close processing:
  - Schedule 4.1 – Separation of Year-End Accrual Entries – HRB140S41
  - Schedule 4.2 – Components of Year-to-Date Expenditures (Excluding Accruals) – HRB140S42
  - Schedule 4.6 – HR/GL Differences by Month – HRB140S46
  - Schedule 4.7 – Non-HR GL Transactions by Month – HRB140S47
  - Schedule 4.8 – Non-HR GL Transactions by Journal Line – HRB140S48

Report Parameters
- The report uses three parameters
  - FY and GL Period (required)
  - VP/College, Department and Organization (required)
  - Fund Group or Fund (optional).

Notes:
- N/A

Schedule 4.1 – Separation of Year-End Accrual Entries – HRB140S41

Schedule Overview

Schedule Purpose
- Provides totals for accrual and non-accrual payroll expense in addition to total year-to-date GL expenditures.

Fields Selected
- The fields selected are:
  - Account
  - Account Description
  - Expenditure (excluding accruals) – Year-to-Date
  - Fund
  - Organization
  - Program
  - Project
  - Net Accrual
  - Total General Ledger Expenditure – Year-to-Date
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization.

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - Account
  - User Defined.

Notes:
- Detail is provided at the Account level.
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Report ID: HRB140S41

Analysis of Year-to-Date HR/GL Activity
Schedule 4.1 - Separation of Year-End Accrual Entries
FY 2003 GL Period: 12 - (2nd Close)

Page 1 of 1
Run Date: 09/08/03 10:05 AM

11223   Plant Science

011000   GF-Departmental Budgets

Project	Program	User Def	Acct	Acct Descr	Net Accrual	Expend (excluding accruals) - YTD	Total GL Expend - YTD
			60022	9 Month Regular Faculty	1,944.30	151,644.30	153,588.60
			60033	12 Month Regular Faculty	0.00	634,882.84	634,882.84
			60044	Unclassified Regular>=50%	-840.69	265,048.37	264,207.68
			60049	Unclassified Reg Vac Payout	0.00	419.26	419.26
			60055	Classified Reg Sal/Hrly>=50%	-3,056.38	96,511.74	93,455.36
			60071	Faculty Temp/Term Non BE	0.00	2,956.52	2,956.52
			60092	Graduate Research Associate	0.00	179,420.36	179,420.36
			60111	Additional Pay w/o Retirement	0.00	350.00	350.00
			60112	Staff Awards	0.00	1,047.90	1,047.90
			60131	Student (non-GA/non-FWSP)	0.00	1,805.60	1,805.60
			60135	Under Enrolled/Non Fee Pd Stdt	0.00	2,268.00	2,268.00
	13464		60131	Student (non-GA/non-FWSP)	0.00	148.80	148.80
	13613		60131	Student (non-GA/non-FWSP)	0.00	0.00	0.00
	13618		60131	Student (non-GA/non-FWSP)	0.00	2,138.25	2,138.25
	13656		60044	Unclassified Regular>=50%	0.00	9,162.55	9,162.55
	13771		60131	Student (non-GA/non-FWSP)	0.00	-174.75	-174.75
	13850		60092	Graduate Research Associate	0.00	380.66	380.66
	13850		60131	Student (non-GA/non-FWSP)	0.00	2,086.32	2,086.32
	13850		60135	Under Enrolled/Non Fee Pd Stdt	0.00	801.05	801.05

014002   GF-CWSP Matching

Project	Program	User Def	Acct	Acct Descr	Net Accrual	Expend (excluding accruals) - YTD	Total GL Expend - YTD
			60155	Student Federal Workstudy	0.00	2,150.54	2,150.54

040000   GF-Special Purpose Research

Project	Program	User Def	Acct	Acct Descr	Net Accrual	Expend (excluding accruals) - YTD	Total GL Expend - YTD
SG-101095			60092	Graduate Research Associate	0.00	2,354.00	2,354.00
SG-101095			60135	Under Enrolled/Non Fee Pd Stdt	0.00	744.00	744.00
SG-101136			60092	Graduate Research Associate	0.00	2,354.32	2,354.32

Schedule 4.1 – Separation of Year-End Accrual Entries

These field descriptions correspond to the lettered fields on the sample Schedule 4.1 – Separation of Year-End Accrual Entries.

A	Schedule ID	The schedule identification number.
B	Schedule Title	The title of the schedule.
C	Schedule Activity Period	The fiscal year and accounting period which the schedule covers.
D	Org	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	Fund	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	Project	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	Program	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
H	User Def	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments.
I	Acct	ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (e.g., Accounts Receivable, 9-month faculty salary, Office Supplies).
J	Acct Descr	The description of the specific type of asset, liability, equity, revenue or expense the Account represents.
K	Net Accrual	A calculation of the July reversal plus the June accrual. For fiscal periods July through May, this amount includes the July Reversal only. In June, it is the net difference between the June accrual entry for the current fiscal year and the July reversal from the last fiscal year.
L	Expend (excluding accruals) – YTD	The expenditures charged to a particular ChartField during the current fiscal year. Cash expenditures will differ from General Ledger reports for 9-month faculty and biweekly employees because they do not include accrual or accrual reversal entries.
M	Total GL Expend – YTD	Current year-to-date expenditure balance posted in the General Ledger.

Recommended Review Procedures
- Use to reconcile year-to-date expenditures to the General Ledger ChartField Combination Revenue and Expense – Budget vs. Actual (GLU007OS-90) report.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
• **N/A**	• N/A	• N/A

Schedule 4.2 – Components of Year-to-Date Expenditures (Excluding Accruals) – HRB140S42

Schedule Overview

Schedule Purpose
- Separates year-to-date cash expenditures (excluding accruals) for the fiscal year into components relating to payroll expenses from the Human Resources feeds, transactions posted which were not a part of the Human Resources feed and any unreconciled differences between the Human Resources and General Ledger amounts (e.g., ChartField value inactivated after an expenditure has been calculated by the Human Resources system but before it can be posted to the General Ledger).

Fields Selected
- The fields selected are:
  - Account
  - Account Description
  - Expenditure (excluding accruals) – Year-to-Date
  - Fund
  - General Ledger Payroll Non-Human Resources Transactions – Year-to-Date
  - Human Resources-General Ledger Payroll Expense Difference – Year-to-Date
  - Human Resources Payroll Expense – Year-to-Date
  - Organization
  - Program
  - Project
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization.

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - Account
  - User Defined.

Notes:
- Human Resources Payroll Expense – Year-to-Date includes all posted PET entries for the year in addition to gross pay.
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Report ID: HRB140S42

Analysis of Year-to-Date HR/GL Activity

Page 1 of 1

Schedule 4.2 - Components of Year-to-Date Expenditures (Excluding Accruals)

Run Date: 09/08/03 10:05 AM

FY 2003 GL Period: 12 - (2nd Close)

11223   Plant Science

011000   GF-Departmental Budgets

Project	Program	User Def	Acct	Acct Descr	HR P/R Exp - YTD	HR-GL P/R Exp Diff - YTD	GL P/R Non-HR Trans - YTD	Expend (excluding accruals) - YTD
			60022	9 Month Regular Faculty	151,644.30	0.00	0.00	151,644.30
			60033	12 Month Regular Faculty	634,882.84	0.00	0.00	634,882.84
			60044	Unclassified Regular>=50%	265,695.35	-160.18	-486.80	265,048.37
			60049	Unclassified Reg Vac Payout	419.26	0.00	0.00	419.26
			60055	Classified Reg Sal/Hrly>=50%	96,511.74	0.00	0.00	96,511.74
			60071	Faculty Temp/Term Non BE	2,956.52	0.00	0.00	2,956.52
			60092	Graduate Research Associate	179,420.36	0.00	0.00	179,420.36
			60111	Additional Pay w/o Retirement	350.00	0.00	0.00	350.00
			60112	Staff Awards	1,047.90	0.00	0.00	1,047.90
			60131	Student (non-GA/non-FWSP)	1,511.50	0.00	294.10	1,805.60
			60135	Under Enrolled/Non Fee Pd Stdt	2,268.00	0.00	0.00	2,268.00
	13464		60131	Student (non-GA/non-FWSP)	148.80	0.00	0.00	148.80
	13618		60131	Student (non-GA/non-FWSP)	2,138.25	0.00	0.00	2,138.25
	13656		60044	Unclassified Regular>=50%	9,162.55	0.00	0.00	9,162.55
	13771		60131	Student (non-GA/non-FWSP)	-174.75	0.00	0.00	-174.75
	13850		60092	Graduate Research Associate	380.66	0.00	0.00	380.66
	13850		60131	Student (non-GA/non-FWSP)	2,086.32	0.00	0.00	2,086.32
	13850		60135	Under Enrolled/Non Fee Pd Stdt	801.05	0.00	0.00	801.05

014002   GF-CWSP Matching

Project	Program	User Def	Acct	Acct Descr	HR P/R Exp - YTD	HR-GL P/R Exp Diff - YTD	GL P/R Non-HR Trans - YTD	Expend (excluding accruals) - YTD
			60155	Student Federal Workstudy	8,896.30	0.00	-6,745.76	2,150.54

040000   GF-Special Purpose Research

Project	Program	User Def	Acct	Acct Descr	HR P/R Exp - YTD	HR-GL P/R Exp Diff - YTD	GL P/R Non-HR Trans - YTD	Expend (excluding accruals) - YTD
SG-101095			60092	Graduate Research Associate	2,354.00	0.00	0.00	2,354.00
SG-101095			60135	Under Enrolled/Non Fee Pd Stdt	744.00	0.00	0.00	744.00
SG-101136			60092	Graduate Research Associate	2,354.32	0.00	0.00	2,354.32

Schedule 4.2 – Components of Year-to-Date Expenditures (Excluding Accruals) - Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.2 – Components of Year-to-Date Expenditures (Excluding Accruals).

A	**Schedule ID**	The schedule identification number.
B	**Schedule Title**	The title of the schedule.
C	**Schedule Activity Period**	The fiscal year and accounting period which the schedule covers.
D	**Org**	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	**Fund**	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	**Project**	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	**Program**	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
H	**User Def**	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments.
I	**Acct**	ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (e.g., Accounts Receivable, 9-month faculty salary, Office Supplies).
J	**Acct Descr**	The description of the specific type of asset, liability, equity, revenue or expense the Account represents.
K	**HR P/R Exp – YTD**	HR Payroll Expense – Year-to-date. Represents activity posted directly form the standard HR feeds. This includes both gross pay and PETs. Detail by employee is available on Schedule 4.4 for gross pay and 4.5 for PETs.
L	**HR-GL P/R Exp Diff – YTD**	Calculated as the year-to-date difference between the activity posted to the General Ledger from the Human Resources feeds and the data extracted from the payroll system. This represents unreconciled differences between the General Ledger and Human Resources systems.
M	**GL P/R Non-HR Trans – YTD**	Year-to-date totals for transactions that are posted to payroll Accounts in the General Ledger which are not part of the Human Resources payroll feed process.
N	**Expend (excluding accruals) – YTD**	The year-to-date expenditures charged to a particular ChartField. Cash expenditures may differ from General Ledger reports during June and July, because they do not include accrual or accrual reversal entries.

Recommended Review Procedures
- As needed.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
…the Expenditure Difference is not zero	• Ensure that all current employees are paid from active ChartField combinations. Run the ChartField Where Used report in the eReports Portal to identify any necessary corrections.	• N/A

Schedule 4.3 – Annual Cash Commitment Balances by Employee – HRB140S43

Schedule Overview

Schedule Purpose
- List the Year-to-Date details of the Human Resources Payroll Expense, HR Encumbrance Balance, Total Cash Commitment, Annual Rate for Reporting and Annual Rate for Reporting less Total Cash Commitment.

Fields Selected
- The fields selected are:
  - Account
  - Account Description
  - Annual Rate for Reporting
  - Annual Rate for Reporting less Total Cash Commitment
  - Change Flag
  - Employee ID
  - Employee Name
  - Fund
  - Human Resources Payroll Expense – Current Budget Year
  - Human Resources Encumbrance Balance – Current Budget Year
  - Net Activity – Last Year
  - Organization
  - Program
  - Project
  - Total Cash Commitment – Current Budget Year
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization
  - Fund
  - Project
  - Program.

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project

- Program
- Account

Notes:
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Schedule 4.3 - Annual Cash Commitment Balances by Employee

FY 2003 GL Period: 12 - (2nd Close)

Org: 11223 Plant Science
Fund: 011000 GF-Departmental Budgets

Project:
Program:

60022 9 Month Regular Faculty

Acct	User Def	Emplid	Employee Name	Chng Flag	Net Activity Last Year	HR P/R Exp - Cur Bud Yr	HR Enc Bal - Cur Bud Yr	Total Cash Comm - Cur Bud Yr	Annual Rate for Rpt	Ann Rate for Rpt less Tot Cash Comm
60022		87012659	Jermaine,Donald Eugene		0.00	39,082.50	13,027.50	52,110.00	52,110.00	0.00
60022		86224311	Reynolds, Megan Marie		0.00	7,334.55	2,444.85	9,779.40	9,779.40	0.00
60022		81556622	Smith, Samuel Evan		0.00	22,307.40	7,435.80	29,743.20	29,743.20	0.00
60022		79502233	Weston, Randall Scott		0.00	46,467.00	15,489.00	61,956.00	61,956.00	0.00
					0.00	**115,191.45**	**38,397.15**	**153,588.60**	**153,588.60**	**0.00**

60033 12 Month Regular Faculty

Acct	User Def	Emplid	Employee Name	Chng Flag	Net Activity Last Year	HR P/R Exp - Cur Bud Yr	HR Enc Bal - Cur Bud Yr	Total Cash Comm - Cur Bud Yr	Annual Rate for Rpt	Ann Rate for Rpt less Tot Cash Comm
60033		00668821	Banks, Jane Ann		0.00	26,294.40	0.00	26,294.40	26,294.40	0.00
60033		85223611	Boyer, Allen Robert		0.00	14,787.00	0.00	14,787.00	14,787.00	0.00
60033		86042389	Cranston,Howard		0.00	27,313.20	0.00	27,313.20	27,313.20	0.00
60033		83225680	Daniels,Vincent Karl		0.00	39,139.20	0.00	39,139.20	39,139.20	0.00
60033		86559871	Franks,Douglas		0.00	12,627.00	0.00	12,627.00	12,627.00	0.00
60033		00253487	Gardner,Sean		0.00	25,084.80	0.00	25,084.80	25,084.80	0.00
60033		86214463	Kent,Harry Dean		0.00	30,523.20	0.00	30,523.20	30,523.20	0.00
60033		98523440	Chyun,Jen Lee		0.00	20,005.20	0.00	20,005.20	20,005.20	0.00
60033		88965411	Kennedy,George Arthur		0.00	26,359.20	0.00	26,359.20	26,359.20	0.00
60033		01256977	Macy,Michelle		0.00	14,236.36	0.00	14,236.36	16,200.00	1,963.64
60033		76882210	McDonald, Milton Bradley		0.00	66,510.60	0.00	66,510.60	66,510.60	0.00
60033		68551236	Myers,Gregory James		0.00	69,852.00	0.00	69,852.00	69,852.00	0.00
60033		95236654	Myers,David Lee		0.00	54,642.00	0.00	54,642.00	54,642.00	0.00
60033		79632211	Niecamp,Lisa Joan		0.00	44,561.88	0.00	44,561.88	44,561.88	0.00
60033		87596332	Parker,Carl		0.00	14,378.40	0.00	14,378.40	14,378.40	0.00
60033		96558742	Quick,Patricia Kay		0.00	47,160.00	0.00	47,160.00	47,160.00	0.00
60033		87450031	Schwimmer,David		0.00	20,412.00	0.00	20,412.00	20,412.00	0.00
60033		80025699	Thomas,Grant Lee		0.00	46,782.00	0.00	46,782.00	46,782.00	0.00
60033		82654186	Wentz,Komo		0.00	34,214.40	0.00	34,214.40	34,214.40	0.00
					0.00	**634,882.84**	**0.00**	**634,882.84**	**636,846.48**	**1,963.64**

Schedule 4.3 – Annual Cash Commitment Balances by Employee - Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.3 – Annual Cash Commitment Balances by Employee.

A	**Schedule ID**	The schedule identification number.
B	**Schedule Title**	The title of the schedule.
C	**Schedule Activity Period**	The fiscal year and accounting period which the schedule covers.
D	**Org**	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	**Fund**	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	**Project**	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	**Program**	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
H	**Acct**	ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (e.g., Accounts Receivable, 9-month faculty salary, Office Supplies).
I	**User Def**	ChartField segment used on an optional basis, for any reporting needs not covered by other ChartField segments.
J	**Emplid**	The ID number of the employee.
K	**Employee Name**	The name of the employee.
L	**Chng Flag**	The change flag indicates those employees whose annual commitments have changed from the previous fiscal year.
M	**Net Activity Last Year**	Net Activity Last Year is provided to separate activity related to last year's budget for activity related to this year's budget. For 9-month faculty, it is defined as the accrual reversal plus HR payroll expense plus the encumbrance balance for July, August, and September. In most cases, this sum nets to zero. However, if a PET is processed in this time period, or if the faculty member is paid an amount that is different from the June encumbrance, then this number will not be zero. It is separated so that the correct commitments for the current year may be presented. For Biweekly employees, net activity last year is the accrual reversal for fiscal years when a portion of pay period one is accrued last fiscal year.
N	**HR P/R Exp – Cur Bud Yr**	Payroll expenses which have been charged against the current year budget.
O	**HR Enc Bal – Cur Bud Yr**	The portion of the HR Current Encumbrance Balance that applies to the current budget year. For example, in July there are 14 months of encumbrances posted to the GL for 9-month faculty: 2 months at last year's rate and 12 months at the new rate. This amount includes only the 12 months of encumbrances at the new rate (to be paid October through September). For all other employee categories, this field is always equal to the HR Current Encumbrance Balance.
P	**Total Cash Comm – Cur Bud Yr**	The total cash commitments for the employee which will be charged against this year's budget (Human Resources Payroll Expense – Current Budget Year plus Human Resources Encumbrance Balance – Current Budget Year).
Q	**Annual Rate for Rpt**	Annual Rate for Reporting; the budgeted salary for the employee during the fiscal or academic year. The rate is taken from the Annual Rate for Reporting field in Job Data.
R	**Ann Rate for Rpt less Tot Cash Comm**	Annual Rate for Reporting; the budgeted salary for the employee during the fiscal or academic year minus the total cash commitments for the employee, which will equal zero for most regular employees. For regular non-bargaining unit employees, this amount is further reduced by the SLDP compensation change calculated at three monthly pay periods or seven biweekly pay periods. In fiscal years where there are 27 biweekly pay periods, the remaining amount in this column may result in a non-zero value.

Recommended Review Procedures

- As needed.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
…an unexpected expense I don't recognize	• Verify the accuracy of the employee payment and if inappropriate, contact OHR Payroll to discuss overpayment steps.	• N/A
…the expense appeared in the wrong ChartField	• Enter a PET transaction in the Human Resources system to transfer the expense to the appropriate ChartField.	• N/A

Schedule 4.4 –Detail of HR Payroll Expense by Month – HRB140S44

Schedule Overview

Schedule Purpose
- Identifies, by employee, the Human Resources payroll expense by month and year-to-date total.

Fields Selected
- The fields selected are:
  - Account
  - Chartfield
  - Emplid
  - Employee Name
  - Source
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization
  - Fund
  - Project
  - Program

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - Account
  - User Defined.

Notes:
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Analysis of Year-to-Date HR/GL Activity
Schedule 4.4 - Detail of HR Payroll Expense by Month
FY 2003 GL Period: 12 - (2nd Close)

Org: 11223   Plant Science

Fund: 011000   GF-Departmental Budgets

Project:

Program:

60022 9 Month Regular Faculty

User Def	Emplid	Employee Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	87554433	Jourdain,Michelle	4,175.25	4,175.25	4,175.25	4,342.50	4,342.50	4,342.50	4,342.50	4,342.50	4,342.50	4,342.50	4,342.50	4,342.50	51,608.25
	86115566	Reynolds,Megan Marie	753.45	753.45	753.45	814.95	814.95	814.95	814.95	814.95	814.95	814.95	814.95	814.95	9,594.90
	80229648	Rhodes,James Stanley	2,258.00	2,258.00	2,258.00	2,478.60	2,478.60	2,478.60	2,478.60	2,478.60	2,478.60	2,478.60	2,478.60	2,478.60	29,081.40
	795566231	Still,Patrick Jose	4,964.25	4,964.25	4,964.25	5,163.00	5,163.00	5,163.00	5,163.00	5,163.00	5,163.00	5,163.00	5,163.00	5,163.00	61,359.75
			12,150.95	12,150.95	12,150.95	12,799.05	12,799.05	12,799.05	12,799.05	12,799.05	12,799.05	12,799.05	12,799.05	12,799.05	151,644.30

60033 12 Month Regular Faculty

User Def	Emplid	Employee Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	00098562	Butra,Somoli	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	2,191.20	26,294.40
	85236542	Carlton,Beth Ann	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	1,232.25	14,787.00
	86552319	Cooper,Roger Dean	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	2,276.10	27,313.20
	83256384	Daniels,Vincent	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	3,261.60	39,139.20
	86005941	Franklin,Thomas	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	1,052.25	12,627.00
	00965422	Gardner,Sean Steven	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	2,090.40	25,084.80
	86220489	Holmes,Homer	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	2,543.60	30,523.20
	99209734	James,Dana Ruth	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	1,667.10	20,005.20
	88061491	Knight,Terry Lyn	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	2,196.60	26,359.20
	01682404	Mackin,Timothy M	0.00	736.36	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	14,236.36
	76345668	Miller,Jamie R	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	5,542.55	66,510.60
	67127804	Monroe,Marilyn	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	5,821.00	69,852.00
	94226512	Nance,David Wayne	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	4,553.50	54,642.00
	79586210	Patel,Sonnal R	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	3,713.49	44,561.88
	87026944	Pratt,Deborah Kay	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	1,198.20	14,378.40
	98588976	Raber,Martha M	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00	47,160.00
	87594221	Schmedley,Scott	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	1,701.00	20,412.00
	80556439	Su,Sam	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	3,898.50	46,782.00
	80265886	Whiston,Joyce Ann	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	2,851.20	34,214.40
			51,720.54	52,456.90	53,070.54	53,070.54	53,070.54	53,070.54	53,070.54	53,070.54	53,070.54	53,070.54	53,070.54	53,070.54	634,882.84

60044 Unclassified Regular>=50%

User Def	Emplid	Employee Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	90055351	Vorheys,Adam L	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	1,517.60	18,211.20

Schedule 4.4 –Detail of HR Payroll Expense by Month – Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.4 – Detail of HR Payroll Expense by Month.

A	Schedule ID	The schedule identification number.
B	Schedule Title	The title of the schedule.
C	Schedule Activity Period	The fiscal year and accounting period which the schedule covers.
D	Org	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	Fund	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	Project	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	Program	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
J	Acct	ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (i.e., Accounts Receivable, 9-month faculty salary, Office Supplies).
I	User Def	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments
J	Emplid	The identification number of the employee.
K	Employee Name	The name of the employee.
L	Month	The month of the year the payroll expense was incurred.
M	Total	The total amount of the year-to-date payroll expense by employee and by account (i.e., 9-month regular faculty).

Recommended Review Procedures
- As needed.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
…an employee that I do not recognize	• Contact Payroll at 292-2311.	• Researches the situation and provides feedback.
… anything else I do not recognize	• Contact Accounting at 292-4156.	• Researches the situation and provides feedback.

Schedule 4.5 – Detail of HR PETs by Month – HRB140S45

Schedule Overview

Schedule Purpose
- Lists Personnel Expenditure Transfers (PETs) by employee and by month with year-to-date totals.

Fields Selected
- The fields selected are:
  - Account
  - Chartfield
  - Emplid
  - Employee Name
  - Month
  - Total
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization
  - Fund
  - Project
  - Program

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - Account
  - User Defined.

Notes:
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Report ID: HRB140S45

Analysis of Year-to-Date HR/GL Activity
Schedule 4.5 - Detail of HR PET's by Month
FY 2003 GL Period: 12 - (2nd Close)

Page 1 of 8
Run Date: 09/17/03 10:52 AM

Org: **11223   Plant Science**
Fund: **011000   GF-Departmental Budgets**

Project:
Program:

60044   Unclassified Regular>=50%

User Def	Emplid	Employee Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	74553221	Burton,Steven R	0.00	0.00	0.00	-553.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-553.62
			0.00	**0.00**	**0.00**	**-553.62**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-553.62**

60092   Graduate Research Associate

User Def	Emplid	Employee Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	01223648	Baker,Kimberly J.	0.00	0.00	0.00	0.00	-1,177.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,177.00
	03658722	Matson,Steven Edward	0.00	0.00	0.00	0.00	-1,177.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,177.00
	00687442	Zahadra,Julia K	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-23,540.00	-23,540.00
			0.00	**0.00**	**0.00**	**0.00**	**-2,354.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-23,540.00**	**-25,894.00**

60131   Student (non-GA/non-FWSP)

User Def	Emplid	Employee Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	80035521	Edwards, Elaine	-272.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-272.00
			-272.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-272.00**

Schedule 4.5 – Detail of HR PETs by Month – Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.5 – Detail of HR PETs by Month.

A	**Schedule ID**	The schedule identification number.
B	**Schedule Title**	The title of the schedule.
C	**Schedule Activity Period**	The fiscal year and accounting period which the schedule covers.
D	**Org**	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	**Fund**	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	**Project**	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	**Program**	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
H	**Acct**	ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (i.e., Accounts Receivable, 9-month faculty salary, Office Supplies).
I	**User Def**	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments.
J	**Emplid**	The identification number of the employee.
K	**Employee Name**	The name of the employee.
L	**Month**	The month of the year the PET was charged against.
M	**Total**	The year-to-date amount of the PETs by employee or by account.

Recommended Review Procedures
- As needed.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
• **N/A**	• N/A	• N/A

Schedule 4.6 – HR/GL Differences by Month – HRB140S46

Schedule Overview

Schedule Purpose
- Lists, by Organization, Fund and Account, the differences between Human Resources expenses and General Ledger HR-feed journals on a monthly basis.

Fields Selected
- The fields selected are:
  - Account
  - Fund
  - Month
  - Organization
  - Program
  - Project
  - Total
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - Account
  - User Defined.

Notes:
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Report ID: HRB140S46

Analysis of Year-to-Date HR/GL Activity
Schedule 4.6 - HR/GL Differences by Month
FY 2003 GL Period: 12 - (2nd Close)

Page 1 of 2
Run Date: 09/11/03 02:46 PM

11223   Plant Science

011000   GF-Departmental Budgets

Project	Program	User Def	Acct	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
			60044	0.00	0.00	0.00	0.00	0.00	0.00	-160.18	0.00	0.00	0.00	0.00	0.00	-160.18

040000   GF-Special Purpose Research

Project	Program	User Def	Acct	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
SG-101136			60092	0.00	0.00	1,164.90	-1,164.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Schedule 4.6 – HR/GL Differences by Month – Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.6 – HR/GL Differences by Month.

A	**Schedule ID**	The schedule identification number.
B	**Schedule Title**	The title of the schedule.
C	**Schedule Activity Period**	The fiscal year.
D	**Org**	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	**Fund**	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	**Project**	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	**Program**	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
H	**User Def**	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments.
I	**Acct**	ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (e.g., Accounts Receivable, 9-month faculty salary, Office Supplies).
J	**Month**	The month of the year beginning with the start of the new fiscal year in July.
K	**Total**	The combined amount of the HR/GL differences for each month of the fiscal year.

Recommended Review Procedures
- As needed.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
• N/A	• N/A	• N/A

Schedule 4.7 – Non-HR GL Transactions by Month – HRB140S47

Schedule Overview

Schedule Purpose
- Lists non-HR GL transactions by month for the fiscal year. These include journals posted to salary accounts from sources other than the standard HR feeds, such as CWSP allocations, release time entries, OSURF project changes and online corrections posted by HR.

Fields Selected
- The fields selected are:
  - Account
  - Fund
  - Month
  - Organization
  - Program
  - Project
  - Total
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - User Defined
  - Account.

Notes:
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Report ID: HRB140S47

Analysis of Year-to-Date HR/GL Activity
Schedule 4.7 - Non-HR GL Transactions by Month
FY 2003 GL Period: 12 - (2nd Close)

Page 1 of 2

Run Date: 09/11/03 02:46 PM

11223 Plant Science

011000   GF-Departmental Budgets

Project	Program	User Def	Acct	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
			60044	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-486.80	0.00	0.00	0.00	0.00	-486.80
			60131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294.10	294.10

014002   GF-CWSP Matching

Project	Program	User Def	Acct	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
			60155	0.00	0.00	0.00	-524.75	-1,125.92	-912.77	-497.25	-947.11	-954.68	-872.94	-707.07	-203.27	-6,745.76

Schedule 4.7 – Non-HR GL Transactions by Month – Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.7 – Non-HR GL Transactions by Month.

A	**Schedule ID**	The schedule identification number.
B	**Schedule Title**	The title of the schedule.
C	**Schedule Activity Period**	The fiscal year and accounting period which the schedule covers.
D	**Org**	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	**Fund**	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	**Project**	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	**Program**	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
H	**User Def**	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments.
I	**Acct**	ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (e.g., Accounts Receivable, 9-month faculty salary, Office Supplies).
J	**Month**	The month of the year beginning with the start of the new fiscal year in July.
K	**Total**	The combined amount of the HR/GL differences for each month of the fiscal year.

Recommended Review Procedures
- Review as part of monthly reconciliation process or as part of year-end reconciliation process.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
…the expense appeared in the wrong ChartField	• Enter a PET transaction in the Human Resources system to transfer the expense to the appropriate ChartField.	• N/A

Schedule 4.8 – Non-HR GL Transactions by Journal Line – HRB140S48

Schedule Overview

Schedule Purpose
- Lists journal lines in the General Ledger by account for Non-HR Pay transactions.

Fields Selected
- The fields selected are:
  - Amount
  - Account
  - Chartfield
  - Description
  - GL Period
  - Journal Line
  - Line Description
  - Oprid
  - Source
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization
  - Fund
  - Project
  - Program

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - Account
  - User Defined

Notes:
- This schedule provides journal line detail to the monthly total amount posted to Schedule 4.7.
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Report ID: HRB140S48

Analysis of Year-to-Date HR/GL Activity
Schedule 4.8 - Non-HR GLTransactions by Journal Line
FY 2003 GL Period: 12 - (2nd Close)

Page 1 of 3
Run Date: 09/08/03 10:07 AM

Org: 11223   Plant Science
Fund: 011000   GF-Departmental Budgets

Project:
Program:

60044 Unclassified Regular>=50%

User Def	GL Period	Journal Id	Descr	Oprid	Source	Journal Line	Line Descr	Amount
	8	0000342037	Overpay for Phillips,Joseph 9	ROBE0506	ONL	10	Phillips,Joseph R	-486.80
								-486.80

60131 Student (non-GA/non-FWSP)

User Def	GL Period	Journal Id	Descr	Oprid	Source	Journal Line	Line Descr	Amount
	12	0000400775	FY2003 Workstudy Corrections.	EXTERNAL	CTL	215	WS corrctn-Muntean-PP#7	250.85
	12	0000400775	FY2003 Workstudy Corrections.	EXTERNAL	CTL	216	WS corrctn-Peak-PP#15	43.25
								294.10

Schedule 4.8 – Non-HR GL Transactions by Journal Line – Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.8 – Non-HR GL Transactions by Journal Line

A	**Schedule ID**	The schedule identification number.
B	**Schedule Title**	The title of the schedule.
C	**Schedule Activity Period**	The fiscal year and accounting period which the schedule covers.
D	**Org**	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	**Fund**	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	**Project**	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	**Program**	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
E	**Acct**	Account; ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (e.g., Accounts Receivable, 9-month faculty salary, Office Supplies).
I	**User Def**	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments.
J	**GL Period**	Accounting period from which the data is pulled.
K	**Journal ID**	Unique, 10-digit system generated identifier for a journal entry. Journal IDs can be numeric and alpha-numeric, depending on the source of the journal.
L	**Descr**	The description of the payroll-related expense processed in the General Ledger Journal Line.
M	**Oprid**	The system id for the operator who processed the journal.
N	**Source**	The department, entity, medium that initiated the journal entry.
O	**Journal Line**	The journal line number on which the transfer appears.
P	**Line Descr**	The description for the journal line as entered by the journal initiator.
Q	**Amount**	The total amount by account for the Non-HR GL Transactions

Recommended Review Procedures
- N/A

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
… an inaccurate journal entry	• Contact Central Accounting.	• N/A

Schedule 4.9 – Components of Net Activity Last Year – HRB140S49

Schedule Overview

Schedule Purpose
- Identify the details of Net Activity Last Year amounts, including non-General Funds.
- Remove the impact on this year's commitment balance related to last year's activity.
- For 9-month faculty, use to prevent the accrual reversal and the July, August and September payments from impacting the current year annual cash commitments presented on Schedule 4.3.

Fields Selected
- The fields selected are:
  - Accrual Reversal
  - Account
  - Chartfield
  - Emplid
  - Employee Name
  - Expenditure (excluding accruals) – Year-to-Date
  - Human Resources Encumbrance Balance – Last Budget Year
  - Human Resources Payroll Expense – Last Budget Year
  - Net Activity – Last Year
  - User Defined.

Page Breaks
- This schedule breaks on:
  - Organization
  - Fund
  - Project
  - Program

Sorting
- This schedule is sorted by:
  - Organization
  - Fund
  - Project
  - Program
  - Account
  - User Defined

Notes:

- Because Net Activity Last Budget Year does not change after September, this schedule will not change after Accounting Period 3.
- Project Field Definition: OSURF projects associated with cost sharing are treated as blank projects. To determine the amount of cost sharing, use the "Cost Share Project" field in the associated pivot table.

Analysis of Year-to-Date HR/GL Activity
Schedule 4.9 - Components of Net Activity Last Year
FY 2003 GL Period: 12 - (2nd Close)

Org: 11223   Plant Science   **Project:**
Fund: 011000   GF-Departmental Budgets   **Program:**

60022   9 Month Regular Faculty

Acct	User Def	Emplid	Employee Name	Accrual Reversal	HR Enc Bal - Last Bud Yr	HR P/R Exp - Last Bud Yr	Net Activity Last Year
60022		88226954	James,Samuel M.	-12,525.75	0.00	12,525.75	0.00
60022		82554321	Mackin,Timothy Lee	-2,260.35	0.00	2,260.35	0.00
60022		80022659	Rhodes,Walter S.	-6,774.00	0.00	6,774.00	0.00
60022		77058633	Stills,Steven Nash	-14,892.75	0.00	14,892.75	0.00
				-36,452.85	**0.00**	**36,452.85**	**0.00**

60044   Unclassified Regular>=50%

Acct	User Def	Emplid	Employee Name	Accrual Reversal	HR Enc Bal - Last Bud Yr	HR P/R Exp - Last Bud Yr	Net Activity Last Year
60044		97092230	Puffer,Gary Dean	-371.49	0.00	0.00	-371.49
60044		99054887	Smith,Joyce Lynn	-469.20	0.00	0.00	-469.20
				-840.69	**0.00**	**0.00**	**-840.69**

60055   Classified Reg Sal/Hrly>=50%

Acct	User Def	Emplid	Employee Name	Accrual Reversal	HR Enc Bal - Last Bud Yr	HR P/R Exp - Last Bud Yr	Net Activity Last Year
60055		70083959	Delong,Delbert Dennis	-962.40	0.00	0.00	-962.40
60055		86085462	Hall,Harry Arthur	-468.49	0.00	0.00	-468.49
60055		69010233	Kinsey,Rita Diane	-565.45	0.00	0.00	-565.45
60055		92001895	Reston,Randall L.	-430.30	0.00	0.00	-430.30
60055		95668789	Zula,Deshon	-629.74	0.00	0.00	-629.74
				-3,056.38	**0.00**	**0.00**	**-3,056.38**

Schedule 4.9 – Components of Net Activity Last Year - Detailed Description

These field descriptions correspond to the lettered fields on the sample Schedule 4.9 – Components of Net Activity Last Year.

A	**Schedule ID**	The schedule identification number.
B	**Schedule Title**	The title of the schedule.
C	**Schedule Activity Period**	The fiscal year and accounting period which the schedule covers.
D	**Org**	ChartField segment (5-digit) that identifies the academic or academic support unit associated with the entry.
E	**Fund**	ChartField segment that identifies the source of money used in a Human Resources transaction.
F	**Project**	ChartField segment used to specify activities that have a specific start and end date. Required for sponsored projects (i.e., RF projects), capital projects, and small grants funded by the Office of Research. Can also be used as an optional management segment for other projects at the discretion of a college, department, or other unit. To determine the amount of cost sharing, use the "cost share project" field in the corresponding pivot table.
G	**Program**	ChartField segment which is used, on an optional basis, to identify multidisciplinary activities, or any other special initiatives or activities which do not have specific start and end dates.
H	**Acct**	Account; ChartField segment which identifies the specific type of asset, liability, equity, revenue or expense in each transaction line (e.g., Accounts Receivable, 9-month faculty salary, Office Supplies).
I	**User Def**	ChartField segment used, on an optional basis, for any reporting needs not covered by other ChartField segments.
J	**Emplid**	The identification number of the employee.
L	**Employee Name**	The name of the employee.
M	**Accrual Reversal**	Posted in July for 9-Month faculty and biweekly employees, this entry reverses the salary accrual entries posted in June for the previous fiscal year.
N	**HR Enc Bal – Last Bud Yr**	The portion of the Human Resources current encumbrance balance that applies to the last budget year. This field applies only to 9-month faculty during the months of July and August.
O	**HR-P/R Exp – Last Bud Yr**	Net of gross charges posted from the Human Resources payroll expense feeds for 9-month faculty during July, August and September. This column separates cash payments to 9-month faculty for services provided during the last budget year. In addition, it will include the Accrual Reversal for biweekly employees.
P	**Net Activity Last Year**	Net Activity Last Year is provided to separate activity related to last year's budget for activity related to this year's budget. For 9-month faculty, it is defined as the accrual reversal plus HR payroll expense plus the encumbrance balance for July, August, and September. In most cases, this sum nets to zero. However, if a PET is processed in this time period, or if the faculty member is paid an amount that is different from the June encumbrance, then this number will not be zero. It is separated so that the correct commitments for the current year may be presented. For Biweekly employees, net activity last year is the accrual reversal for fiscal years when a portion of pay period one is accrued last fiscal year.

Recommended Review Procedures
- As needed.

Corrective Action

If I find…	What does the College/Department do?	What does the centralized unit do?
…the Expenditure Difference is not zero	• If the difference is the result of a PET, make sure that the PET was accurate and appropriate and enter a new PET to correct as needed.	• N/A