Budget Reconciliation

Course
FMS723
Resources

• Training Curriculum
  – http://ffra.northwestern.edu/training/curriculum.html
  – FMS114 Cognos Report Reading
  – FMS504 Reports in Sponsored Research

• HELP @ 1-HELP, Option 2

• Open Labs
Course Outline

1. Overview
2. Essential Reports for Budget Reconciliation
3. Revenue
4. Accounts Receivable
5. Salary and Payroll Suspense
6. Tuition Expenses
7. Other Expenses
   - Purchasing / Expense Reports / Online Vouchers / Internal Charges /
8. Correction Journals
What is budget reconciliation?

For every chart string, we can say:

• Chart string has spending authority.
• Spending fits the purpose of the chart string.
• Available balance is ok.
• Spending rate is ok.
What is budget reconciliation?

For every transaction, we can say:

• We recognize that.
• It was the right thing to do.
• It was done correctly.
• It was completed.
• It was categorized correctly.
• It was timely.
Essential Budget Reconciliation Reports

• Financial Summary and Budget Summary reports in Cognos enable you to monitor balances.
  – GL068 – chart string balances
  – GL005 – chart string and account balances
  – GM044 – balances per sponsored project in your department(s)
  – GM045 – financial summary with balances per chart string and account

• Financial activity is detailed in the GL008.
  – Transactions sum to the same amounts shown on summary reports.
Using the GL008 for Reconciliation

• Use the GL008 in Cognos Connection
  – In period or Year-To-Date (YTD) mode with the GL005
  – In YTD mode with the GM045 to match grant Year-To-Date summary

• Use the GL008 Ad Hoc Express in Query Studio
  – Over multiple years or with a custom date range to match grant Life-To-Date summary
  – Access to Query Studio is by manager approval

• Export to Excel for further analysis
FFRA Role in Reconciliation

Problem Solving

1. Identify issue
2. Research issue
3. Determine resolution
4. Take action
Revenue
Reconciling Revenue

• Monitor performance on the GL005
  – Budget versus actual receipts to date
• Monitor transactions on the GL008
  – See receipts by chart string and account
  – Match GL008 to Cash Receipt Ticket (CRT)
  – See incoming revenue adjustments due to:
    • Miscounts, bad checks, disputed charges
Compare GL008 and CRT

The same CRT may appear on multiple GL008s.
Compare GL008 and CRT

- CRT 14992 on 8/25 - late fees from camping gear rental
Compare GL008 and CRT

- CRT 14992 on 8/25 - game room revenue from billiards

Image: Revenue and Expense Activity Report for Fiscal Year 2010, As of Accounting Period 1 - September 2009 (Closed)

- Revenue and Expense Activity Report:
  - Fund 110
  - Dept 2125400
  - Account / Transaction Type: Revenue
  - Line/Schedule/Distribution: Journal
  - Transaction ID: CRT0046643, CRT0048630, CRT0048858
  - Date: 9/22/09, 9/29/09, 9/30/09
  - Description:
    - CRT/00016381/09/17 GameRoom Shortage
    - CRT/00016853/09/24 GameRoom Overage
    - CRT/00016923/09/26 GameRoom Shortage
  - Pre-Enc/Enc: $0.00
  - Transactions: 48.00, 64.00, 42.00

- Account / Transaction Type: 41140 Billiards
  - Line/Schedule/Distribution: Journal
  - Transaction ID: CRT0042783
  - Date: 9/1/09
  - Description:
    - CRT/00015189/08/27 GameRoom Video/Pool/Pong
    - CRT/0014992/08/25 GameRoom Video/Pool/Pong
  - Pre-Enc/Enc: $0.00
  - Transactions: (136.00), (88.00)

- Account / Transaction Type: 40610 Vending Machine Sales (Non D&C)
  - Line/Schedule/Distribution: Journal
  - Transaction ID: CRT0046643
  - Date: 9/22/09
  - Description: CRT/00016381/09/17 GameRoom Shortage
  - Pre-Enc/Enc: $0.00
  - Transactions: 48.00

- Account / Transaction Type: 40702 Cashier Over & Short
  - Line/Schedule/Distribution: Journal
  - Transaction ID: CRT0046643
  - Date: 9/22/09
  - Description: CRT/00016381/09/17 GameRoom Shortage
  - Pre-Enc/Enc: $0.00
  - Transactions: 48.00
Compare GL008 and CRT

- Adjustments appear on account 40702.

Revenue and Expense Activity Report
For Fiscal Year 2010
As of Accounting Period 1 - September 2009 (Closed)

Fund: 110 - General Unrestricted
Department: 2125400 - Game Room
Project: -

Account / Transaction Type | Transaction ID | Line/Schedule/Distribution | Budget Check Date | Description | Pre-Enc/Enc | Account Beginning Balance | Transactions |
--- | --- | --- | --- | --- | --- | --- | --- |
Revenue
40610 Vending Machine Sales(Non D&C) | | | | | | | |
40702 Cashier Over & Short | | | | | | | |
Journal | CRT0046643 | 94 | 9/22/09 | CRT/0016381/09/17 GameRoom Shortage | $0.00 | $0.00 | $0.00 | 48.00 |
Journal | CRT0048630 | 284 | 9/29/09 | CRT/0016853/09/24 GameRoom Overage | $0.00 | $0.00 | $0.00 | (64.00) |
Journal | CRT0048858 | 131 | 9/30/09 | CRT/0016923/09/26 GameRoom Shortage | $0.00 | $0.00 | $0.00 | 42.00 |
41140 Billiards | | | | | | | |
Journal | CRT0042783 | 111 | 9/1/09 | CRT/0015189/08/27 GameRoom Video/Pool/Pong | $0.00 | $0.00 | $0.00 | (136.00) |
Journal | CRT0042783 | 343 | 9/1/09 | CRT/0014992/08/25 GameRoom Video/Pool/Pong | $0.00 | $0.00 | $0.00 | (88.00) |

40702 Cashier (Over) and Short
Accounts Receivable
Accounts Receivable

• NUFinancials AR functionality is used with grants where sponsors pay in response to an invoice.
  – Accounting Services for Research and Sponsored Projects (ASRSP) manages AR in NUFinancials:
    • Creating customer numbers for sponsors, creating invoices, and recording payments
  – Invoices and payments are listed on the Cognos GM091.
    • Because this is not “revenue” it does not appear on the GL008.
  – Invoices, paid and unpaid, appear in NUFin’s AR Item List.
  – Payments are summarized on the GM045.
GM091 Sponsor Payments Received Report

- Invoices and payments by contract nbr (Award ID) and project
  - Deposit date, invoice, check number, and amount.

<table>
<thead>
<tr>
<th>Award ID</th>
<th>Project</th>
<th>Project Title</th>
<th>Sponsor</th>
<th>Sponsor Award Number</th>
<th>FAIN</th>
<th>Deposit Date</th>
<th>Posted Date</th>
<th>Entry Type</th>
<th>Invoice</th>
<th>Payment ID</th>
<th>Amount</th>
<th>Total Budget</th>
<th>Total Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>SP0000412</td>
<td>60016161</td>
<td>Prot# P07-6330: A Prospective,</td>
<td>Cordis Corporation</td>
<td>P07-6330</td>
<td>Not Available</td>
<td>10/21/13</td>
<td>10/23/13</td>
<td>PY</td>
<td>NU00180936</td>
<td>12136</td>
<td>$2,268.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prot# P07-6330: A Prospective,</td>
<td>Cordis Corporation</td>
<td>P07-6330</td>
<td>Not Available</td>
<td>1/24/14</td>
<td>1/28/14</td>
<td>PY</td>
<td>NU00190210</td>
<td>12723</td>
<td>$378.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prot# P07-6330: A Prospective,</td>
<td>Cordis Corporation</td>
<td>P07-6330</td>
<td>Not Available</td>
<td>5/7/14</td>
<td>5/9/14</td>
<td>PY</td>
<td>NU00201022</td>
<td>13640</td>
<td>$1,134.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prot# P07-6330: A Prospective,</td>
<td>Cordis Corporation</td>
<td>P07-6330</td>
<td>Not Available</td>
<td>8/26/14</td>
<td>8/26/14</td>
<td>RF</td>
<td>NU00213416</td>
<td>-</td>
<td>($4,500.00)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prot# P07-6330: A Prospective,</td>
<td>Cordis Corporation</td>
<td>P07-6330</td>
<td>Not Available</td>
<td>8/29/14</td>
<td>9/25/14</td>
<td>PY</td>
<td>NU00216484</td>
<td>14470</td>
<td>$2,880.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Paid invoices only
NUFinancials AR Item List

Invoices and payments by contract nbr (Award ID)

Find both paid and unpaid invoices.
GM045: Total Payments Applied

- In general, payments build to the award amount.

Sponsored Project Budget Statement
For Fiscal Year 2013
As of Accounting Period 9 - May 2013 (Closed)

Project: 60029312 - Molecular Biophysics Training

Compare payments applied to award amount/project budget and to cumulative expenses.
Salary & Payroll Suspense
Payroll Reconciliation

• Monitor balances on the GL005
• Monitor changes in salary funding sources:
  – Chart string status (inactive, closed)
  – Project start and end dates (gaps)
  – Non-existent chart strings (yet to be setup)
  – Allocation percentages (don’t add up to 100%)
Payroll Suspense

• All employee compensation is funded by one or more chart strings (called funding sources).

• When funding sources do not equal 100% of salary, the balance is charged to the parent department chart string:
  – Usually Fund 110, Financial Dept ID, ChartField1
  – SUSP
  – Could be another chart string named on grant project
From FASIS to NUFinancials

• After each payroll run, FASIS sends a journal to NUFinancials to post in the General Ledger
  – Journal is scanned for errors and corrected by Accounting Services and HR as necessary
• After error corrections, payroll data appears in NUFinancials inquiries
• The next day, payroll data appears in Cognos reports
  – Users with “Salary Access” can drill to employee detail
Finding Suspense Issues

• VISTA Report – NWPAY067
  – See suspense amounts *before* the payroll run

• GL008 – Revenue and Expense Activity Report
  – See amounts *after* they are charged to SUSP

• NUFinancials – General Ledger Inquiry
  – Lookup amounts *after* they are charged to SUSP
SUSP on the GL008

Unresolved suspense issues have a non-zero balance.

Drill to employee names.
NUFinancials Ledger Inquiry

- Suspense transactions are also visible in NUFinancials.

![Image of NUFinancials Ledger Inquiry interface]

### Ledger Summary

Before clicking on Detail hyperlink, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

#### Ledger Criteria

![Image of Ledger Inquiry interface]

<table>
<thead>
<tr>
<th>Period</th>
<th>Activity</th>
<th>Detail</th>
<th>Account</th>
<th>Account Description</th>
<th>Period Balance (in Transaction Currency)</th>
<th>Currency</th>
<th>Period Balance (in Base Currency)</th>
<th>Base Currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Activity</td>
<td>Detail</td>
<td>60111</td>
<td>Temporary Wages</td>
<td>213.00 USD</td>
<td>USD</td>
<td>213.00 USD</td>
<td>USD</td>
</tr>
<tr>
<td>11</td>
<td>Activity</td>
<td>Detail</td>
<td>60181</td>
<td>Fringe Benefits Statutory</td>
<td>13.85 USD</td>
<td>USD</td>
<td>13.85 USD</td>
<td>USD</td>
</tr>
</tbody>
</table>

**Currency Totals**

- Amount (in Transaction Currency): 226.85 USD
- Amount (in Base Currency): 226.85 USD
Resolving Suspense Issues

1. Use the Employee Paycheck Inquiry
   – Get the information you need for steps 2&3.

2. Issue one Payroll Journal per employee
   – Remove amounts from suspense
   – Journal appears with the offsetting (negative) amount in NUFinancials and Cognos BI

3. Complete a Funding Source Adjustment
   – Ensure salary is covered by an active chart string

HRS102 FASIS Deployed Funding
Tuition Encumbrances & Expenses
Tuition Commitments

• Many students receive a commitment from the University to pay all or a portion of tuition.

• Commitments may come from:
  – Deans or Chairs at the Department or School level
  – Professors in non-sponsored projects
  – Principle Investigators in sponsored projects

• Typically, tuition expenses are budgeted
Tuition Reconciliation

- Monitor balances on the GL005/GM045
  - Per chart string and account 78020/78021
  - Budget, encumbrances, paid tuition expenses

- See detail on the GL008
  - Per chart string and account 78020/78021
  - Student names
  - Award amount
  - Expected disbursement dates
Tuition Award Process

1. NU makes a commitment to a student.
2. Enter tuition award in Student Enterprise System (SES).
   – SES sends nightly journal to NUFinancials
3. See tuition encumbrances and disbursement data in NUFinancials and Cognos BI reports.
   – Encumbrances are visible:
     • next business day in NUFinancials
     • subsequent business day in Cognos
Tuition Encumbrances on the GL008
Encumbrance listed as “Various Transactions”.

### Revenue and Expense Activity Report
For Fiscal Year 2015
As of Accounting Period 2 - October 2014 (Open)

**Fund:** 610 - Federal Grants and Contracts  
**Department:** 4011000 - Molecular Biosciences  
**Project:** 60029312 - Molecular Biophysics Training

<table>
<thead>
<tr>
<th>Account / Transaction Type</th>
<th>Transaction ID</th>
<th>Line/Schedule/Distribution</th>
<th>Budget Check Date</th>
<th>Description</th>
<th>Pre-Enc/Enc</th>
<th>Account Beginning Balance</th>
<th>Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expense Budget Activity</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>78021 Tuition</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Budget</td>
<td>0015920512</td>
<td>N/A</td>
<td>7/7/11</td>
<td>15920413</td>
<td></td>
<td>$0.00</td>
<td>$336,000.00</td>
</tr>
<tr>
<td>Project Budget</td>
<td>0017806055</td>
<td>N/A</td>
<td>6/19/12</td>
<td>15920423</td>
<td></td>
<td>$0.00</td>
<td>$80,000.00</td>
</tr>
<tr>
<td>Project Budget</td>
<td>001832515</td>
<td>N/A</td>
<td>6/25/13</td>
<td>15920435</td>
<td></td>
<td>$0.00</td>
<td>$80,000.00</td>
</tr>
<tr>
<td>Project Budget</td>
<td>0021862837</td>
<td>N/A</td>
<td>7/16/14</td>
<td>15920440</td>
<td></td>
<td>$0.00</td>
<td>$96,000.00</td>
</tr>
<tr>
<td><strong>Ending Balances</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expense Budget Activity</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Expenses and Open Commit</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$23,418.00</td>
<td>$27,321.00</td>
</tr>
<tr>
<td>Tuition Encumbrance</td>
<td>Various Transactions</td>
<td>N/A</td>
<td>10/17/14</td>
<td></td>
<td></td>
<td>$23,418.00</td>
<td></td>
</tr>
<tr>
<td><strong>Ending Balances</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$23,418.00</td>
<td></td>
</tr>
</tbody>
</table>
Drill to Tuition Detail on the GL008

- Per student:
  - Amount in Fall, Winter, Spring, or Summer columns
  - Expected Disbursement Date
  - Total Encumbrance

Exports to Excel.
Tuition Tracking over Time

1. If tuition is paid
   – Encumbrance is relieved (reduced to zero)
   – Payment amount moves to expense column

2. If tuition is unpaid
   – Encumbrance is relieved
Requisitions and Purchase Orders
Research Issues…

• Cognos (all activity)
  – SC016 – Open Encumbrance Report
  – SC027 – Match Exceptions Report

• NUFinancials (one at a time)
  – Manage Requisitions
  – Voucher Inquiry > Payment Inquiry
  – Lifecycle Viewer
### Open Encumbrance Report

<table>
<thead>
<tr>
<th>Fund</th>
<th>Department</th>
<th>Project</th>
<th>Account</th>
<th>Requisition ID</th>
<th>PO ID</th>
<th>PO Budget Header Status</th>
<th>PO Status</th>
<th>Vendor ID</th>
<th>Vendor Name</th>
<th>Item Description</th>
<th>PO Date</th>
<th>PO Line</th>
<th>PO Line Schedule</th>
<th>PO Line Distribution Line</th>
<th>PO Line Amount</th>
<th>PO Line Remaining</th>
<th>Receiver ID(s)/Voucher Budget Status</th>
<th>Match Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>110</td>
<td>4011400</td>
<td>76727</td>
<td>REQ0161816</td>
<td>PUR0162923</td>
<td>Valid Budget Check</td>
<td>Dispatched</td>
<td>Dispensed</td>
<td>0000021459</td>
<td>BINNY'S BEVERAGE DEPOT</td>
<td>Beverages</td>
<td>3/8/10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$28.12</td>
<td>$28.12</td>
<td>Fully Received</td>
<td>Matched</td>
</tr>
<tr>
<td>110</td>
<td>4011400</td>
<td>76727</td>
<td>REQ0161816</td>
<td>PUR0162923</td>
<td>Valid Budget Check</td>
<td>Dispatched</td>
<td>Dispensed</td>
<td>0000021459</td>
<td>BINNY'S BEVERAGE DEPOT</td>
<td>Beverages</td>
<td>3/8/10</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>$30.12</td>
<td>$30.12</td>
<td>Partially Matched</td>
<td>Not Matched</td>
</tr>
<tr>
<td>110</td>
<td>4011400</td>
<td>73407</td>
<td>REQ0169846</td>
<td>PUR0162923</td>
<td>Valid Budget Check</td>
<td>Dispatched</td>
<td>Dispensed</td>
<td>0000021459</td>
<td>BINNY'S BEVERAGE DEPOT</td>
<td>Beverages</td>
<td>3/8/10</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>$28.12</td>
<td>$28.12</td>
<td>Fully Received</td>
<td>Matched</td>
</tr>
</tbody>
</table>

#### Receiver Status

- **PO Not Received**: (blank) Not Matched
- **Partially Received**: 00012345 Valid Budget Check Partially Matched
- **Fully Received**: 00012346 Valid Budget Check Matched

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*SC016 – Open Encumbrance Report*

[Image of the Open Encumbrance Report table with annotations]
### Match Exception Report by Department

<table>
<thead>
<tr>
<th>Rule</th>
<th>Rule Description</th>
<th>Match Exception Rule Description</th>
<th>Vendor ID</th>
<th>Vendor Name</th>
<th>Accounting Date</th>
<th>Supplier Invoice ID</th>
<th>Invoice Date</th>
<th>Requestor NetID</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>No receipt entered</td>
<td></td>
<td>0000020040</td>
<td>FISHER SCIENTIFIC CO LLC</td>
<td>4/1/10</td>
<td>2842910</td>
<td>12/7/09</td>
<td>RAS742</td>
</tr>
<tr>
<td>330, 380, 390, 490, 500</td>
<td>Differences between the PO, Receipt, and/or Voucher</td>
<td>RULE_P500</td>
<td>0000020040</td>
<td>FISHER SCIENTIFIC CO LLC</td>
<td>4/1/10</td>
<td>2842910</td>
<td>12/7/09</td>
<td>RAS742</td>
</tr>
<tr>
<td>580, NU_310</td>
<td>Differences between the Receipt and Voucher</td>
<td>RULE_V400</td>
<td>0000020040</td>
<td>FISHER SCIENTIFIC CO LLC</td>
<td>4/1/10</td>
<td>2842910</td>
<td>12/7/09</td>
<td>MLM219</td>
</tr>
</tbody>
</table>

**Match Exception Rule**

- **100**: No receipt entered
- **330, 380, 390, 490, 500**: Differences between the PO, Receipt, and/or Voucher
- **580, NU_310**: Differences between the Receipt and Voucher
Match Process

3-Way Match
- Non-catalog > $500
  - Purchase Order
  - Receipt
  - Voucher

2-Way Match
- Catalog (iBuyNU)
  - & Non-Cat < $500
    - Purchase Order
    - Voucher

The NUFinancials Match Process runs night. Payment is made after successful match and budget check.
Tolerance

- Applied to differences between PO and Voucher
- Each line is checked for differences:
  - Quantity x Unit Price = Amount
  - **Tolerance is 25% or $100, whichever is less**
  - Both Unit Price and Amount are checked
    - Difference under threshold? Payment is made.
    - Difference over threshold? No payment.

Differences over threshold are called a Match Exception.
What can prevent completion of a purchase?

• Requisition not fully approved (purged > 90 days)

• Voucher has **Match Exception**
  – The order was not received (non-catalog)
    • Receipts required for non-catalog orders over $500
  – A difference in quantity between voucher and receipt
  – A difference in price between voucher/PO exceeds **tolerance**
    • Purchase Order may contain a human error
    • Invoice may contain a human error
    • Voucher may contain a human error
Reading Match Exceptions

• When a voucher has a Match Exception:
  – Explanatory messages are sent to you via email
  – Explanations appear in system reports and inquiries:
    • Cognos BI SC027 Match Exception Report
    • NUFinancials Voucher Inquiry

NU makes no partial payments, so any line with a Match Exception prevents payment of the entire voucher.
Resolving Match Exceptions

• Potential Solutions
  – Purchase Order Change Request
    • Update any field (for example, unit price and/or quantity)
    • Cancel lines or cancel the entire purchase order
  – Update Receipt
    • Add or remove a receipt
  – Request a revised invoice from vendor
  – Request a voucher correction from AP
Expense Reimbursements and Online Vouchers
Other Accounts Payable

• Payments to employees (non-payroll)
  – Expense Reimbursements
  – Cash Advances/Travel Authorizations

• Payments to non-employees
  – Direct Payment Requests
  – Visitor Expense Reports
  – Contracted Services for U.S. Residents
Research Issues…

• Cognos *(all activity)*
  – SC026 Expense Reports
  – SC028 Voucher Activity
  – Use each report alongside the GL008

• NUFinancials *(one at a time)*
  – Inquiries are available, but the reports above are more effective.
Online Vouchers and Expense Reports on the GL008

• The encumbrance column (Pre-Enc/Enc)
  – Does not apply to Online Vouchers & Expense Reports
  – Applies only to requisitions and purchase orders

• The Transactions column
  – Amount appears when transaction enters workflow
  – Amount disappears if Sent Back or Denied
  – Expense is settled (paid) when you also see:
    • GL Post Date on the GL008
    • Payment ID and Payment Date on the SC028
SC026 – Expense Reports

• Monitor expense reports in Cognos.

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Expense Reports by Submission and Workflow Status Report

Unsubmitted/Returned Expense Reports

<table>
<thead>
<tr>
<th>Sheet ID</th>
<th>Employee ID</th>
<th>Employee Name</th>
<th>Department</th>
<th>Department Name</th>
<th>Project ID</th>
<th>Total Amount</th>
<th>Last Activity Date</th>
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<tbody>
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Subtotal for Department 4732000 $10,429.59
SC026 – Expense Reports

- Monitor expense reports in Cognos.

Expense Reports by Submission and Workflow Status Report

Expense Reports in Workflow

<table>
<thead>
<tr>
<th>Sheet ID</th>
<th>Employee ID</th>
<th>Employee Name</th>
<th>Approval Level</th>
<th>Department</th>
<th>Department Name</th>
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<th>Last Activity Date</th>
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Subtotal for Department 4732000 $1,242.49
SC028 – Voucher Activity

- Monitor online vouchers in aggregate.

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<tr>
<th>Invoice Date</th>
<th>Vendor ID</th>
<th>Vendor Name</th>
<th>Fund</th>
<th>Project</th>
<th>Account</th>
<th>Total Voucher Amount</th>
<th>Voucher Line Amount</th>
<th>Voucher Purpose</th>
<th>Line Description</th>
<th>Accounting Date</th>
<th>Budget Date</th>
<th>Budget Line Status</th>
<th>Workflow Status</th>
<th>Payment Number</th>
<th>Payment Date</th>
<th>Entered By</th>
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<tbody>
<tr>
<td>3/16/10</td>
<td>0000020543</td>
<td>MATERIALS RESEARCH SOCIETY</td>
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<td>60024882</td>
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</table>

Northwestern | INFORMATION TECHNOLOGY
Internal Charges
Internal Charges

• Recharge centers (and some departments) with a high volume of internal sales use a Journal Spreadsheet to charge for goods and services.

• Charges appear on your budget statements without a review and approval via workflow.

• If you do not recognize a charge, you may dispute the charge by contacting the person directly.
Three fields appear on the GL008.

1. **Journal Mask** – Who is the contact?
2. **Journal Source** – What Dept. issued the journal?
3. **Description** – What is the charge for?
Internal Charges on the GL008

Knowing the transaction description is key.

<table>
<thead>
<tr>
<th>GL008 Column</th>
<th>Journal Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transaction Type</td>
<td>Journal</td>
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<tr>
<td>Transaction ID</td>
<td>Journal Mask</td>
</tr>
<tr>
<td>Description</td>
<td>Journal Source</td>
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</tbody>
</table>
Accounting on the NU Portal

(Actuals Journals)
## Actuals Journals

<table>
<thead>
<tr>
<th>This Actuals Journal</th>
<th>Is the solution for this reconciliation issue…</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Sales Journal</td>
<td>• Prior Internals Sales Journals gone wrong.</td>
</tr>
<tr>
<td>Transfer Journal</td>
<td>• Prior Transfer Journals gone wrong.</td>
</tr>
</tbody>
</table>
| Correction Journal         | • Completed transactions (excluding HR) posted to the General Ledger with wrong chart string or account (mis-categorized transactions)  
                            • Redistributing cost                                                                |
| Agency Journal             | • Prior Agency Journals gone wrong.                                                  |
Journal Resources

• Financial Operations Listserv
• Financial Operations website
• Monthly Closing Calendar
• NUIT training curriculum
Course Summary
Next Steps

• Within 1-2 weeks, enroll in related online learning.
  – FMS504 Reports in Sponsored Research
• Thank you for coming!