State Funds

- FOAP (fund, organization, account, program code)
- Fund numbers: 11xxxx
- Budget allocated by Division based on previous year’s allocation plus or minus permanent changes since that time.
- Annual funding requests are prepared around December/January for the following fiscal year. This is an opportunity to request new funds.
- Typically modified due enrollment change increases, cuts allocated by the Chancellor, and/or budget transfers within or between state funds.
- Must be expended by June 30 or they will revert to the state and will not be re-budgeted in the new year.

Examples:

**OTP (Other Than Personnel/Operating Budget) – 110xxx (101/107)**
The department’s general operating budget. The accounts are flexible (money can be moved between accounts) and include personnel, supplies, services, fixed charges, computers, student wages, contractual services, and travel.

**E&T (Education & Technology) – 11xxxx (101)**
Intended to be used for computer equipment, computer software, or any technology item for the classroom. Since E&T fees are used for supply or equipment intensive classes, not all department and programs receive these funds. Funds are allocated based on enrollment in specific classes. Funds cannot be transferred into or out of this fund, but can be transferred from one account to another within the fund.

**Distance – 113xxx (103/107)**
103 and 107 codes designate distance learning funds transferred from the Division of Continual Learning throughout the year via online distance courses/departments (campus “X” tuition). Funds may be used for supplies, equipment, technology, etc. that directly support distance learning initiatives. Funds cannot be transferred into or out of this fund, but can be transferred from one account to another within the fund.
Non-State Funds

- Funds raised by UNCG as a result of instructional, research and service mission that come from sources such as Federal/State/private grants, gifts and contracts, endowment income, some sales and services of educational activities, and investment income.
- The budget category depends on the source of the funds, the amount of funds collected, and the nature of the expenditures.
- These are “golden funds,” meaning they should be reserved and only used when necessary. Do not use for personnel.
- Should be used to pay for student travel expenses.
- Funds do not revert at the end of the fiscal year.

Examples:

Discretionary – 134xxx
Funds granted by the Provost Office to be used by the discretion of the department for things like food/entertainment or other expenses that can’t be charged to state funds. Funds do not revert at the end of the fiscal year. Each department, program, or center receives an annual allocation from the Dean’s Office.

Enrichment – 255xxx
Funds generated from Advancement Office gifts. Used for food/entertainment or other expenses that can’t be charged to state funds.

Friends – 255xxx
Funds generated from Development Office gifts and donors. Used for food/entertainment or other expenses that can’t be charged to state funds.

Overhead – 12xxxx
ICR (Indirect Cost Recovery) funds used for many types of expenditures but cannot be used for food or entertainment. Funds are generated from grants. Funds do not revert at the end of the fiscal year, therefore you may wish to “save” these funds for a large expenditure or special use.

Trust Funds – 255xxx
Can usually be used for any type of expenditure, including food and entertainment. Funds are transferred into the account by the Development Office. Each trust fund has a written set of guidelines developed at the time it was established. Expenditures must adhere to the spirit of the intentions as stated in the guidelines.

Grant Funds – 200xxx /22xxxx
Funds are received in the Contracts and Grants Office from the granting agency and distributed according to the provisions of the grant. Questions regarding these funds should be directed to the Office of Research.

Fringe and Administrative (F&A) – 123xxx
The recovery of indirect cost is an allowable charge against contracts and grants awarded by both public and private entities.
How to Move Money

**Budget Transfer** = The realignment of budgets within a fund
- Only state funds are eligible (OTP, E&T, Distance)
- Performed in UNCGenie (or INB, but Genie is preferred)
- Contracts and grants are not eligible
- BS1 moves funds between 201000, 203000, 223000, 230000, and 240000.
- BS2 moves funds between 140010 and 140210

**Budget Flex** = Transfer budget between personnel accounts or between personnel and non-personnel accounts
- Applies only to state funds
- Performed in UNCGenie
- Also allows for transfers between programs
- Approved by the Provost or Vice Chancellor
- Performed by sending an email request to Erin Toms in the Dean’s office and including the following information:
  - Fund/account (position #, if applicable) money is moving from
  - Fund/account (position #, if applicable) money is moving to
  - Amount
  - Brief description of the move

**What is the difference between a transfer and flex?**
A transfer is used for funds that are in the same program code and exclude personnel lines. Flexes are performed for anything that involves a personnel line.

**JV (Journal Voucher) form** = Transfer funds between non-state funds, reclassify expenses, reclassify deposits
- Transfer does not apply to state funds; reclassifications apply to state and non-state funds
- Especially useful toward the end of the fiscal year
- Performed by completing an electronic form (see example); must follow instructions exactly
  - Special form if there are more than 10 entries
- May send completed form to Erin Toms for review. Completed forms are emailed to Karen Stevenson for processing
- You must be an authorized person on the fund being debited in order for the transfer to be accepted
  - Update authorized persons with a signature authority form (see example)

*Always make sure funds are available before requesting or performing a transfer*
Resources

Online College Manual – created by College of Arts & Sciences. Financial information, EPA/SPA sample forms, etc.
http://www.uncg.edu/aas/deptheads/OnlineCollegeManual.htm

“How Do I” – created by the Provost Office. Links to UNCG sites like employee orientation, telephone services, PC computing, purchasing, etc.
http://provost.uncg.edu/Admin_Support/

Web Focus – Look up all the funds within your ORG code (Public Views -> General Public View -> 3 BANNER Fund by ORG Code -> enter ORG in box and click "Run")
http://reporting.uncg.edu/ibi_apps/worp/jsp/WORP_Index.jsp

Banner INB
inb.uncg.edu
- NZISBVW – Salary Budget Form
- FTIFATA – Signature Authority Check
- FGITRND – Detail Transaction Summary
- NZAPBUD – Position Budget Form

e-Print – reports produced monthly
https://eprint.uncg.edu/cgi-bin/eprint.cgi

eMarketplace
http://purchasing.uncg.edu/eMarketplace/

Accounting Forms – BanFins, TRV-1, etc.
http://fsv.uncg.edu/accounting/accounting_acctforms.html

PCWS login – reconcile Pcards
https://pur.uncg.edu/pcws/default.aspx

Travel Policies and Procedures
http://fsv.uncg.edu/policiesandprocedures_travel/policiesandprocedures_travel.html

Chart of Accounts – description of the activity and purpose (or program) codes assigned to each fund

Use of Indirect Cost Recovered (ICR) Guidelines