

California State University Bakersfield
FIS Business Process Paper
Due to/From

CSUB Financials Business Process –Monthly Due To/From Recon.

CSUB Business Process Addressed.

Various costs, including payroll, are charged to a particular fund and back-charged to the appropriate funds creating a due to/from offset to reconcile the fund charged or credited. These should be cleared monthly. This is the process to accomplish that task.

1. Run the query 'BAK_GL_DUE_TO_FROM' to capture the cumulative balance in the due to/from accounts for all funds under BKCMP business unit.
2. Download results to Accountants2, FY folder (05-06 Data), Monthly, Due To-From, and select Open, then save as Excel.

Navigation: *Reporting Tools, Query, Query Manager*, search for 'BAK_GL_DUE_TO_FROM'. Select the Preview page and input the criteria: Year = Fiscal Year (2005). This creates the data and gives you a hyperlink that says 'Download to Excel'. Click on this, then OPEN, then do a 'save-as' in directory described above.

Logical	Expression1	Condition Type	Expression 2
	A.ACCOUNT - Account	in tree	BKCMP,,ACCT_ROLLUP,1901-01-01,DF_FUNDS,DF_OTH_APR,DT_OTH_FD,DT_GEN_FND,DT_HE_FEES,
AND	A.FISCAL_YEAR - Fiscal Year	equal to	:2
AND	A.BUSINESS_UNIT - Business Unit	equal to	BKCMP
AND	B.EFFDT - Effective Date	Eff Date <=	Current Date
AND	C.EFFDT - Effective Date	Eff Date <=	Current Date

Buttons for 'Add Criteria', 'Group Criteria', 'Save', 'Save As', 'New Query', and 'Preferences' are visible. The bottom taskbar shows the Windows Start button and several open applications including 'meetingmak...', 'Microsoft E...', 'BPG's', 'BPG Clear D...', and 'Query Mana...'. The system clock shows 8:34 AM.

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3. Open the worksheet and copy to another worksheet to leave the original intact. On 2nd worksheet copy the name of the query (BAK_GL_DUE_TO_FROM) and save on Header in Print Preview, make page landscape and widen margins. Close Print Preview and delete top lines down to title line. Select all and change font size to 8.
4. Sort the worksheet by Account, then Fund then begin to move the 'Due To' funds beside the appropriate 'Due From' funds and sum to find differences (see partial worksheet example below).

	A	B	C	D	E	F	G	H	I	J	K	L
	Fund	Short Desc	Account	Short Desc	Sum Total Amt	Fund	Short Desc	Account	Short Desc	Sum Total Amt	Diff	
2	DD203	03-Rev to	105001	DF GF	20,363.00	AF203	03-GF Rev	202005	DT HEF	(20,363.00)	0.00	
3	DD204	04-Rev to	202001	DT GF	227,503.86	AF204	04-GF Rev	105005	DF HEFI	(227,503.86)	0.00	
4	KA006	FAC MENT	105001	DF GF	6,779.61	AD204	04-GF	202021	DT CSULEF	(6,779.61)	0.00	
5	MX036	Repro CB	105001	DF GF	16,581.93	AD205	05-GF	202025	DT TF	(16,581.93)	0.00	
6	AD204	04-GF	105009	DF DBMR	20,112.63	FA001	HS M&R	202001	DT GF	(65.12)		
7						HA001	SU-EXP	105001	DF GF	19,560.50	39,718.01	
8	AD204	04-GF	105012	DF Drf	9.86							
9	AD205	05-GF	105012	DF Drf	62,305.84	AD205	05-GF	202012	DT DRF	352.37		
10	BD204	04-RA	105012	DF Drf	13,225.18	GA001	HSG-EXP	202001	DT GF	(116,114.34)		
11	BD205	05-RA	105012	DF Drf	8,481.03	HA001	SU-EXP	202001	DT GF	2,022.05	(39,718.01)	
12	MX036	Repro CB	105012	DF Drf	302.30	GA001	HSG-EXP	202025	DT TF	(302.30)	0.00	
13	AD204	04-GF	105014	DF PRF	21,853.19							
14	AD205	05-GF	105014	DF PRF	75.28	JA001	PFF-EXP	202001	DT GF	(119.03)		
15	BD204	04-RA	105014	DF PRF	297.33	JA002	PRF-EXP	202001	DT GF	(22,203.17)		
16	BD205	05-RA	105014	DF PRF	96.40						0.00	
17	AD204	04-GF	105021	DF CSULF	(778.44)	KA002	SLF-FIS AD	202001	DT GF	(4,545.00)		
18	AD205	05-GF	105021	DF CSULF	4,453.18	KA003	SLF-TC REC	202001	DT GF	(1,116.00)		
19	BD204	04-RA	105021	DF CSULF	890.48	KA005	SLF-INS EQ	202001	DT GF	(346.38)		
20	AD204	04-GF	105031	DF SLF	477.62	KA006	FAC MENT	202001	DT GF	4,097.22		
21						KA010	SLF-EE-HS	202001	DT GF	(3,132.68)	0.00	
22	AD204	04-GF	105027	DF OAPPN	100,381.37	AD203	03-GF	202027	DT OAPP	(1,539.85)		
23	AD205	05-GF	105027	DF OAPPN	9,240.79	AD204	04-GF	202027	DT OAPP	(129,366.99)		
24	BD204	04-RA	105027	DF OAPPN	128,996.99	AD205	05-GF	202027	DT OAPP	(63,340.58)		
25	BD205	05-RA	105027	DF OAPPN	64,247.23	BD203	03-RA	202027	DT OAPP	(16.46)		
26	BF204	04-Reimb	105027	DF OAPPN	224,390.94	BD204	04-RA	202027	DT OAPP	(322,846.00)		
27						BD205	05-RA	202027	DT OAPP	(147.44)	0.00	
28	AD204	04-GF	105036	DF 02HECO	8,124.73							
29	BD204	04-RA	105036	DF 02HECO	3,252.58							
30	BD205	05-RA	105036	DF 02HECO	1,392.11	ED009	03MJ-ti in	202001	DT GF	(12,717.74)	51.68	
31	MX038	FIL WO CB	105036	DF 02HECO	82.80	ED009	03MJ-ti in	202025	DT TF	(134.48)	(51.68)	
32	AD205	05-GF	105025	DF TF	10,532.80	MF001	CWS	202001	DT GF	(108.50)		
33	BD205	05-RA	105025	DF TF	4,214.15	MM001	EU	202001	DT GF	(2,800.32)		
34						MSA02	ATHLETICS	202001	DT GF	(2,606.75)		

5. Once all groups are reconciled and differences found, make correcting entries to appropriate due to/from accounts to balance.

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6. Next, sort the worksheet into two parts; those funds that must be sent to the State Controller to move the money (PFA) and Trust accounts where the cash can be moved to clear the accounts. The general rule is that all trust accounts begin with the letter M and work with local cash accounts. General Fund and Special Funds must remit their revenue to the State Controller and therefore a Plan of Financial Adjustment (PFA) must be done to clear their debts. When trust accounts owe the General Fund a cash journal entry can be made.
7. Once the worksheet is organized into the two groups, create the journal entry worksheet to move the cash for the Trust accounts and upload to the drive for Financials on CMS, Fin Journals, Stateside, and place in the Pending folder.
8. The worksheet for the funds that need a PFA should be sorted by Fund then Account and subtotaled by CSU Fund number (i.e.: AD205 and BD205 both map to SCO fund 001, all KA% funds map to the same SCO fund etc.) Prior to preparing the PFA you should check the PFA folder to see if there is a PFA not paid by the SCO yet. If this is the case, you will need to pull the back-up for that outstanding PFA and reduce the amount of the new PFA by the outstanding amount since it has already been on a PFA, just not yet cleared. Also, someone with access to the SCO balance should check the available funds in each SCO fund to ensure the success of the PFA.
9. Once the balances are checked then the PFA can be prepared. Examples may be found in the PFA folder either current year or prior year. Make sure the current year funds have the updated fields on the PFA and sum to ensure PFA equals -0-. This is then reviewed by a supervisor, signed by approved signer and copied. The original is mailed to the SCO and the copy is kept in the PFA folder with back-up of accounts to be posted when the journal entry is received from the SCO paying the PFA.
10. Sample PFA: Next page.

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Microsoft Excel - BA04tr-26.xls

Next Previous Zoom Print... Setup... Margins Page Break Preview Close Help

STATE CONTROLLER'S SUBONLY										STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER										STATE CONTROLLER'S SUBONLY									
ACCOUNT NO.					DATE					PAGE					DATE					PAGE									
JE										1										1									
CALIFORNIA STATE UNIVERSITY, BAKERSFIELD										3001 STOCKDALE HWY., BAKERSFIELD, CA 93311-1059										BA04TR26									
FUND	AGY	FY	MM	REF/ITEM	FEDCAT	RK	C	CL	COMP	TASK	ACCT	REV/ORG	AMOUNT	CL	TO	FROM	BOURCE	FUND											
0001	6650	2004		001				11					402,639.04	C	D														
PFA ACTUAL APRIL 05										GENERAL FUND SUPPORT										29,325.65 D D									
0580001	6650	1947		502									2,022.05	D	D														
PFA ACTUAL APRIL 05										DRF - CAMPUS UNION - ED CODES0079										11,144.20 D D									
0583	6650	1965		506									18,320.67	D	D														
PFA ACTUAL APRIL 05										PARKING REVENUE FUND - SEC 14632 PERAL CODE										341,826.47 D D									
0839	6650	1985		502																									
PFA ACTUAL APRIL 05										STATE LOTTERY FUND EXPENDITURES																			
0948	6650	1971		510																									
PFA ACTUAL APRIL 05										TRUST EXPENDITURES - ED CODE, SEC. 39720-39724																			
LEGAL AUTHORITY AND TRANSFER REQUEST										I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT I AM THE duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, officer or institution, that the herein transfer is an all separate line, correct, and in accordance with all applicable provisions and sections of the Budget Act, Fiscal Regulations, or other statute pertaining to the particular appropriation.																			
IN ACCORDANCE WITH A CONTINUING PLAN OF FINANCIAL ADJUSTMENT APPROVED BY THE STATE OF CALIFORNIA ON OCTOBER 25, 2004, WE REQUEST THE FOLLOWING TRANSFER BE MADE FOR ACTUAL EXPENSES FOR THE MONTH OF APRIL 2005.										AUTHORIZED SIGNATURE:										LEON ABRAHAM									
										PHONE / OR CONTACT:										561-954-9670 DATE: 5/15/2005									
NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE																				CA 504 PG VERSION 07/1999									

Preview: Page 1 of 1 NUM

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Document dated: 09/16/2005
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