



Carry-Forwards and Encumbrances

Training Manual for Fiscal Year 2020

Oakland University
Office of Budget and Financial Planning



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Overview of the Process

Key Definitions

- General Funds
 - These are funds that are maintained to account for those transactions related to the academic and instructional programs of the university and their administration.
 - All general funds begin with the number “1.”
- Controllable Accounts
 - These are the pooled budget accounts that are controlled by a department or unit. The budget dollars in a controllable budget account can be moved to other budget accounts and to other general funds at the discretion of the department or unit.
 - A complete listing of controllable accounts can be found on the budget office’s website (oakland.edu/budget/frequently-asked-questions).
- Unexpended Controllable Budget
 - This refers to an excess of total budget over total expenditures in a fund’s controllable accounts.
 - Items which are reflected as open encumbrances **DO NOT** count as expenditures.
 - It should be noted that, while open encumbrances automatically carry into the next fiscal year, controllable budget dollars dedicated for open encumbrances in this fiscal year will **NOT** automatically carry-forward into the next fiscal year – a request will need to be made to carry the budget for open encumbrances forward.
- Encumbrance
 - This refers to unpaid obligations of a specific unit covered by purchase orders or contracts.

Overview of the Process

Process Purpose

- The unexpended controllable balance in a general fund does not automatically carry-forward from the current fiscal year to the next fiscal year. If a department or unit wishes to carry forward controllable budget from one fiscal year to the next, they must submit a formal request through the carry-forward and encumbrances application.
- The requests submitted by departments and/or units are reviewed against divisional surpluses and priorities by divisional representatives.
 - The highest priority is generally given to requests to carry-forward unexpended controllable budget dollars for items which are already encumbered through the submission of a purchase order requisition prior to the fiscal year ordering deadline.
- All requests need to be approved first by unit leadership and divisional stewards before reaching the Budget Office. The Budget Office consolidates the requests into a document, which is reviewed and approved or disapproved by the appropriate parties after the University's final year-end financial position has been established.
- **Please remember to accrue the expense for any goods and/or services received in fiscal year 2020 but not expensed (invoiced) until fiscal year 2021!**

Overview of the Process

Process Deadlines

- The deadline to submit requests to divisional representatives is:
 - **5:00 pm on Monday, July 13th, 2020**
- The budget office will assemble requests by user during the evening of Monday, July 13th, 2020. These reports will be emailed to each individual user on Tuesday, July 14th, 2020, as confirmation of receipt of each user's submissions.
- **If a request has not been submitted by the stated deadline, it probably cannot be accommodated. Help us help you by getting your requests submitted before the deadline!**

Overview of the Process

Process Deadlines

- **Representatives by Division**

- **Academic Affairs**

- Peggy Cooke (cooke@oakland.edu) / Barb Smith (bssmith@oakland.edu)

- **Finance and Administration**

- Sarah Wood (swood@oakland.edu)

- **Operations and Finance**

- Brelanda Pirani (pirani@oakland.edu)

- **President's Office**

- Josephine Hairston (hairston@oakland.edu)

- **Student Affairs**

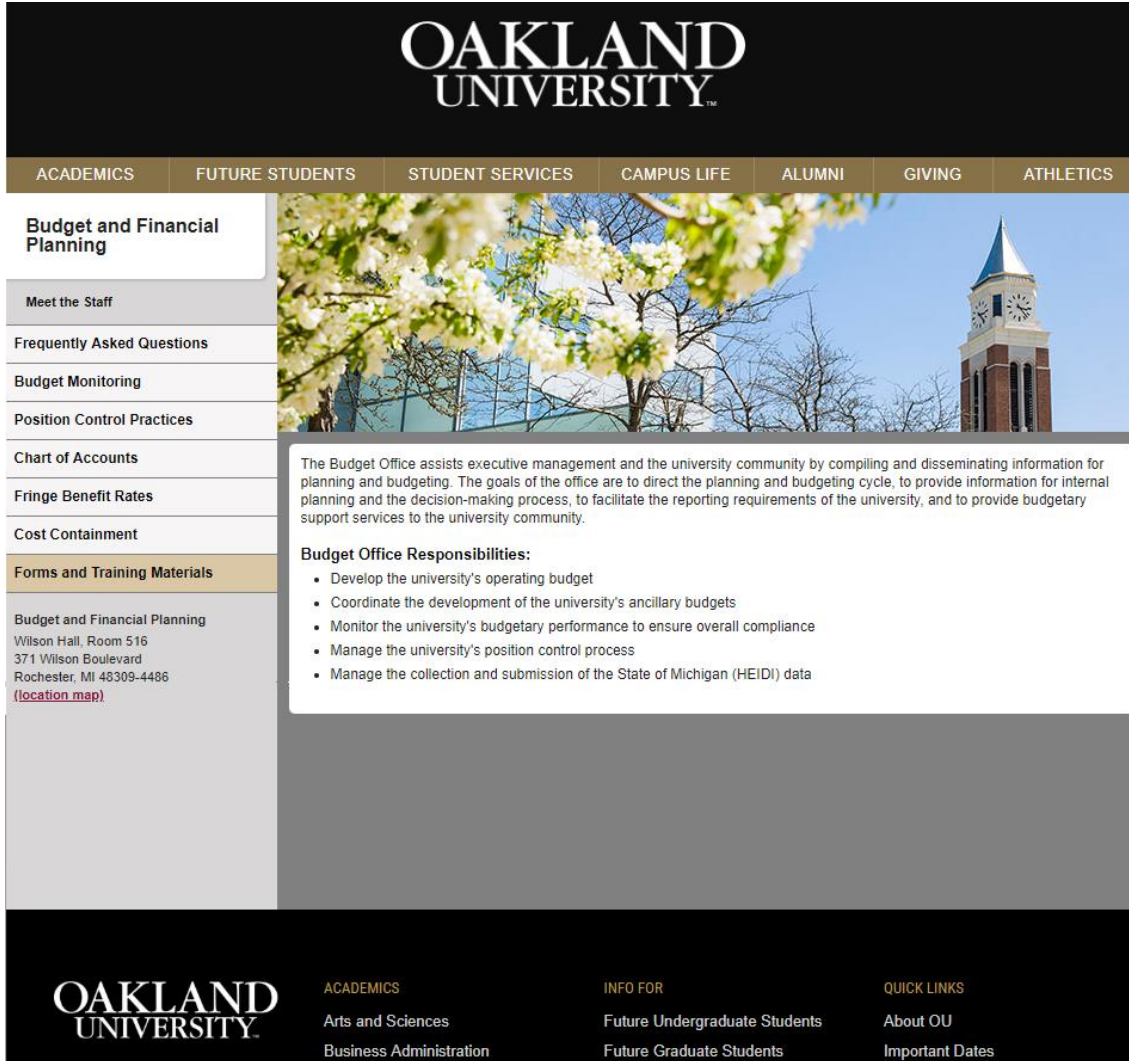
- Lori Marsh (marsh2@oakland.edu)

- **University Advancement**

- Lauren Jeske (lhjeske@oakland.edu)

Accessing The Application

Download Location



OAKLAND UNIVERSITY

ACADEMICS FUTURE STUDENTS STUDENT SERVICES CAMPUS LIFE ALUMNI GIVING ATHLETICS

Budget and Financial Planning

Meet the Staff

Frequently Asked Questions

Budget Monitoring

Position Control Practices

Chart of Accounts

Fringe Benefit Rates

Cost Containment

Forms and Training Materials

Budget and Financial Planning
Wilson Hall, Room 516
371 Wilson Boulevard
Rochester, MI 48309-4486
([location map](#))

The Budget Office assists executive management and the university community by compiling and disseminating information for planning and budgeting. The goals of the office are to direct the planning and budgeting cycle, to provide information for internal planning and the decision-making process, to facilitate the reporting requirements of the university, and to provide budgetary support services to the university community.

Budget Office Responsibilities:

- Develop the university's operating budget
- Coordinate the development of the university's ancillary budgets
- Monitor the university's budgetary performance to ensure overall compliance
- Manage the university's position control process
- Manage the collection and submission of the State of Michigan (HEIDI) data

OAKLAND UNIVERSITY

ACADEMICS INFO FOR QUICK LINKS

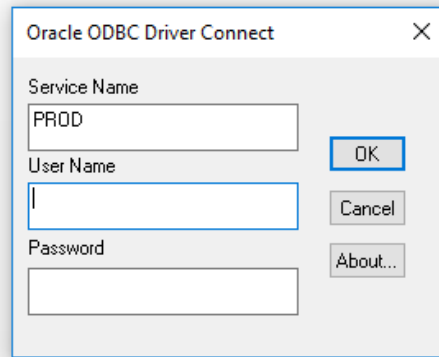
Arts and Sciences Future Undergraduate Students About OU

Business Administration Future Graduate Students Important Dates

- Navigate to:
 - www.oakland.edu/budget
- Click on the tab labeled **Forms and Training Materials** on the left-hand side of the page.
- The **Forms and Training Materials** page contains multiple download links. Go to the end of the list and click on the link labeled **Carry-Forwards and Encumbrances Form**. A Microsoft Access database with the name **Carry-Forwards and Encumbrances** will begin downloading.
- **You will need to be logged into your work computer in order to use this application, as it requires access to the Shares drive.**
 - This application **WILL** work through a remote connection to your work computer, so the form can be completed off-site if needed.

Accessing The Application

Initial Start-Up



- After the application has finished downloading, open the file with Microsoft Access.
 - The application may ask for you to **Enable Content** when you open it initially. If it does, click **Enable Content**. Ignoring this message and/or refusing to enable the content will result in the application not being able to connect to Banner data sources.
- An ODBC Driver Connect window will appear. Log in with the Banner credentials that are used to log into the FRS (Financial Reporting System).

Utilizing the Application

Complete a Request

Submit Request
Review Requests
Review Balances

Source Information

Org #
4483 ▼ Finance & Administration

Fund #
17702 ▼ Off Of Budget & Financl Planning

Acct #

P.O. #

Destination Information

Org #
4483 ▼ Finance & Administration

Fund #
17702 ▼ Off Of Budget & Financl Planning

Acct #

Amount	Request Description
<input type="text"/>	<input type="text"/>

Clear Inputs
Submit Entry

17702 - Off Of Budget & Financl Planning

Fund Snapshot as of 6/24/2019 8:13:39 AM

Total Controllable Balance	19,805
Less: Total Requests*	
Total Available Balance	19,805

Acct #	Acct Title	Curr Balance	Ttl Requests	Avail Balance
7101	Supplies & Services Budget	6,131		6,131
7111	Repairs & Maintenance Budget	(100)		(100)
7201	Travel Budget	(3,168)		(3,168)
7501	Equipment Budget	(1,058)		(1,058)
8201	Project Designated	18,000		18,000

Acct #	Vendor Name	P.O. #	Avail Balance
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total requests includes both pending and approved requests

- The application will display the form on the left when it opens.
- Take note of the three tabs at the top of the form - **Submit Request, Review Requests, and Review Balances**. Clicking on these tabs will switch between the various sub-forms in the application.
 - **Submit Request:** used to submit requests to carry-forward controllable balances.
 - **Review Requests:** used to modify requests that have already been submitted by the user.
 - **Review Balances:** used to view final fund balances after all submitted requests.
- The active sub-form is indicated by a gold-color tab button. In this example, **Submit Request** is the active sub-form.

Utilizing the Application

Complete a Request

Submit Request
Review Requests
Review Balances

Source Information

Org #
4483 Finance & Administration

Fund #
17702 Off Of Budget & Financ Planning

Acct #
| |

P.O. #
| |

Destination Information

Org #
4483 Finance & Administration

Fund #
17702 Off Of Budget & Financ Planning

Acct #
| |

Amount Request Description
| |

Clear Inputs Submit Entry

17702 - Off Of Budget & Financ Planning

Fund Snapshot as of 6/24/2019 8:13:39 AM

Total Controllable Balance 19,805

Less: Total Requests*

Total Available Balance 19,805

Acct #	Acct Title	Curr Balance	Ttl Requests	Avail Balance
7101	Supplies & Services Budget	6,131		6,131
7111	Repairs & Maintenance Budget	(100)		(100)
7201	Travel Budget	(3,168)		(3,168)
7501	Equipment Budget	(1,058)		(1,058)
8201	Project Designated	18,000		18,000

Acct #	Vendor Name	P.O. #	Avail Balance

*Total requests includes both pending and approved requests

- The section outlined in red provides an overview of the balances in the funds.
- Some notes regarding terminology in the list box:
 - The current balance (abbreviated as **Curr Balance**) in the list box is reflective of the available balance in the account per Banner.
 - The total requests (abbreviated as **Ttl Requests**) in the list box is reflective of the total pending and approved requests against the fund.
 - The ending available balance (abbreviated as **Avail Balance**) in the list box is reflective of the current available balance less the total requests both pending and approved against the fund and account.

Utilizing the Application

Complete a Request

Submit Request
Review Requests
Review Balances

Source Information

Org #

Fund #

Acct #

P.O. #

Destination Information

Org #

Fund #

Acct #

Amount

Request Description

Fund Snapshot as of 6/24/2019 8:16:27 AM

Total Controllable Balance 204,055

Less: Total Requests*

Total Available Balance 204,055

Acct #	Acct Title	Curr Balance	Ttl Requests	Avail Balance
6401	Wages General Budget			
6501	Student Labor Budget	578		578
7101	Supplies & Services Budget	199,186		199,186
7111	Repairs & Maintenance Budget	(259)		(259)
7201	Travel Budget	(1,608)		(1,608)
7501	Equipment Budget	6,158		6,158

Acct #	Vendor Name	P.O. #	Avail Balance
7101	Strata Information Group		8,839
7101	Strata Information Group		5,440
7101	Zones Inc		309
7501	Presidio Networked Solutions Group		8,295

- The outlined list box contains open purchase orders pending against the fund.
- In the example that will be utilized in this training manual, there are no open purchase orders in the fund (17702). If there were open purchase orders in the fund, they would appear in the list box. A different fund is shown here to illustrate this functionality.
- The list box at the bottom of the sub-form shows open purchase orders associated with the selected fund. The information supplied is as follows:
 - The pooled budget account the purchase order will post against.
 - The name of the vendor associated with the purchase order.
 - The purchase order number.
 - The available balance on the purchase order. This available balance figure includes any requests that have already been submitted against the purchase order.

Utilizing the Application

Complete a Request

Submit Request
Review Requests
Review Balances

Source Information

Org #
4483 Finance & Administration

Fund #
17702 Off Of Budget & Financ'l Planning

Acct #
7101 Supplies & Services Budget

P.O. #

Destination Information

Org #
4483 Finance & Administration

Fund #
17702 Off Of Budget & Financ'l Planning

Acct #
8201 Project Designated

Amount	Request Description
6,131	Office supplies; ERP software.

17702 - Off Of Budget & Financ'l Planning

Fund Snapshot as of 6/24/2019 8:20:40 AM

Total Controllable Balance	19,805
Less: Total Requests*	
Total Available Balance	19,805

Acct #	Acct Title	Curr Balance	Ttl Requests	Avail Balance
7101	Supplies & Services Budget	6,131		6,131
7111	Repairs & Maintenance Budget	(100)		(100)
7201	Travel Budget	(3,168)		(3,168)
7501	Equipment Budget	(1,058)		(1,058)
8201	Project Designated	18,000		18,000

Acct #	Vendor Name	P.O. #	Avail Balance

*Total requests includes both pending and approved requests

- Any field with a white background is a required data entry field that accepts user inputs and/or changes.
- The following data entry fields are **optional**:
 - **Source Org #**: the organization number where the source fund # resides in.
 - **Destination Org #**: the organization number where the destination fund # resides in.
- The following data entry fields are **required** in order to submit a request:
 - **Source Fund #**: the fund number from which the controllable budget dollars will be sourced.
 - **Source Acct #**: the account number from which the controllable budget dollars will be sourced.
 - Note that fringe benefits are not carried forward with requests from accounts 6301, 6401, or 6501.
 - **P.O. #**: the purchase order number for which controllable budget dollars should be carried-forward for.
 - If the request does not pertain to a purchase order, leave this field blank.
 - **Destination Fund #**: the fund number where the controllable budget dollars will be placed in the following fiscal year.
 - **Amount**: the total whole dollar (**no cents!**) value of the request.
 - **Request Description**: a concise description for the purpose of the request.
 - This field cannot exceed 35 characters in length.
 - This field cannot contain any commas.

Utilizing the Application

Complete a Request

Submit Request
Review Requests
Review Balances

Source Information

Org #
4483 Finance & Administration

Fund #
17702 Off Of Budget & Financl Planning

Acct #
7101 Supplies & Services Budget

P.O. #

Destination Information

Org #
4483 Finance & Administration

Fund #
17702 Off Of Budget & Financl Planning

Acct #
8201 Project Designated

Amount
6,131

Request Description
Office supplies; ERP software.

Clear Inputs
Submit Entry

17702 - Off Of Budget & Financl Planning

Fund Snapshot as of 6/24/2019 8:20:40 AM

Total Controllable Balance 19,805

Less: Total Requests*

Total Available Balance 19,805

Acct #	Acct Title	Curr Balance	Ttl Requests	Avail Balance
7101	Supplies & Services Budget	6,131		6,131
7111	Repairs & Maintenance Budget	(100)		(100)
7201	Travel Budget	(3,168)		(3,168)
7501	Equipment Budget	(1,058)		(1,058)
8201	Project Designated	18,000		18,000

Acct #	Vendor Name	P.O. #	Avail Balance

*Total requests includes both pending and approved requests

Submission Confirmation ×

Submission Recorded!

OK

- Once all required fields have been entered, press the **Submit Entry** button.
- If there are no errors with the submission, a message box will appear on the screen indicating that the submission has been recorded.
 - If there are errors with the submission, a message box will appear indicating which field(s) require alterations.
- **Please note that the Submit Entry button will not be usable after 5:00 P.M. on July 13th, 2020 for any user not designated as a divisional representative.**

6/15/2020

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Utilizing the Application

Complete a Request

Submit Request
Review Requests
Review Balances

Source Information

Org #
4483 v Finance & Administration

Fund #
17702 v Off Of Budget & Financ'l Planning

Acct #
v

P.O. #
v

Destination Information

Org #
4483 v Finance & Administration

Fund #
17702 v Off Of Budget & Financ'l Planning

Acct #
v

Amount	Request Description

Clear Inputs
Submit Entry

17702 - Off Of Budget & Financ'l Planning

6/24/2019 8:27:28 AM

Total Controllable Balance	19,805
Less: Total Requests*	6,131
Total Available Balance	13,674

Acct #	Acct Title	Curr Balance	Ttl Requests	Avail Balance
7101	Supplies & Services Budget	6,131	(6,131)	
7111	Repairs & Maintenance Budget	(100)		(100)
7201	Travel Budget	(3,168)		(3,168)
7501	Equipment Budget	(1,058)		(1,058)
8201	Project Designated	18,000		18,000

Acct #	Vendor Name	P.O. #	Avail Balance

*Total requests includes both pending and approved requests

- After a submission has been recorded, a few changes occur on the **Submit Request** sub-form:
 - The total request line items in the “fund snapshot” section updates to reflect all submitted requests. This in turn updates the total available controllable balance figure.
 - All of the completed fields are cleared out, with the exception of the **Source Org #**, **Source Fund #**, **Destination Org #**, and **Destination Fund #** fields.
 - The cursor is placed back to the **Source Fund #** field so that the user can begin entering another request.
 - To clear out all fields entirely, click on **Clear Inputs** and ALL data entry fields will be cleared out. The **Clear Inputs** button has been outlined in red for clarity.

Utilizing the Application

Review Entered Requests

Submit Request **Review Requests** Review Balances

Filter On Source Fund # User Net ID Export List

Source Information			Destination Information			Other Information			
Fund #	Acct #	P.O. #	Fund #	Acct #	Amount	Description	User	Date	Appr Ind
17702	7101	P012345	17702	8201	6,131	Office supplies; ERP software.	hallaron	06/24/19	

Delete Entry Clear Status Deny Approve

Selected Entry Detail

Fund # 17702 <input type="text"/> Off Of Budget & Financ'l Planning	Fund # 17702 <input type="text"/> Off Of Budget & Financ'l Planning
Acct # 7101 <input type="text"/> Supplies & Services Budget	Acct. # 8201 <input type="text"/> Project Designated
P.O. # P012345 <input type="text"/>	Amount Request Description 6131 Office supplies; ERP software.

Update Entry

- Click on the **Review Requests** tab at the top of the screen to review the requests that you have submitted. The **Review Requests** tab will turn gold, indicating that it is now the active sub-form.
- This sub-form allows users to view and modify their requests. As with the **Submit Request** form, all fields with a white background are data entry fields that accept user changes.
 - Users designated as division representatives will be able to see ALL submissions from the users that are in their division.
- Clicking on an entry in the list box at the top, in this instance the entry for office supplies and the ERP software, populates the **Selected Entry Detail** section at the bottom of the sub-form.
 - The entry can now be either modified and/or deleted.

Utilizing the Application

Review Entered Requests

Submit Request | Review Requests | Review Balances

Filter On Source Fund # [] User Net ID [] [Export List]

Source Information			Destination Information			Other Information			
Fund #	Acct #	P.O. #	Fund #	Acct #	Amount	Description	User	Date	Appr Ind
17702	7101	P012345	17702	8201	5,000	Office supplies; ERP software.	hallaron	06/24/19	

[Delete Entry] [Clear Status] [Deny] [Approve]

Selected Entry Detail

Fund #	17702	Off Of Budget & Financel Planning
Acct. #	7101	Supplies & Services Budget
P.O. #	P012345	

Fund #	17702	Off Of Budget & Financel Planning
Acct. #	8201	Project Designated
Amount	5000	Request Description
		Office supplies; ERP software.

[Update Entry]

Request Updated [X]
Request Updated!
[OK]

- In this instance, the amount of the request was changed to \$5,000. After clicking on **Update Entry**, a confirmation message appears on the screen.
 - If, instead, the entry was to be deleted, the **Delete Entry** button at the bottom left side of the list box would have been clicked. The entry would have then been **PERMANENTLY** deleted.
- The submission listing refreshes and reflects the modified request amount.
- **Please note that under the following circumstances, the Update Entry and Delete Entry buttons will become inactive for any user that is not a division representative:**
 - **The entry has been approved by the division representative.**
 - **The current date and time is after 5:00 P.M. on July 13th, 2020.**

Utilizing the Application

Review Entered Requests

Submit Request | **Review Requests** | Review Balances

Filter On Source Fund # User Net ID Division Detail Division Summ Export List

Source Information			Destination Information			Other Information			
Fund #	Acct #	P.O. #	Fund #	Acct #	Amount	Description	User	Date	Appr Ind
17702	7101	P012345	17702	8201	5,000	Office supplies; ERP software.	hallaron	06/24/19	

Delete Entry Clear Status Deny Approve

Selected Entry Detail

Fund # 17702 <input type="text"/> Off Of Budget & Financ'l Planning	Fund # 17702 <input type="text"/> Off Of Budget & Financ'l Planning
Acct # 7101 <input type="text"/> Supplies & Services Budget	Acct. # 8201 <input type="text"/> Project Designated
P.O. # P012345 <input type="text"/>	Amount Request Description 5000 <input type="text"/> Office supplies; ERP software.

Update Entry

- If a user is designated as a division representative, they will have five additional buttons available on the **Review Requests** sub-form:
 - **Division Detail:** This displays a PDF report with submission details.
 - **Division Summ:** This displays a PDF report with a summary of submissions by department and/or unit.
 - **Clear Status:** removes any statuses.
 - **Deny:** updates request status to denied.
 - **Approve:** updates request status to approved.
- Any submissions that the division representative approves should be marked as approved in the application. This indicates to the budget office that the submission is OK to be rolled into the consolidated request listing.

Utilizing the Application

Review Fund Balances

Submit Request | Review Requests | **Review Balances**

Filter On

Source Org # 1: 4483

Source Org # 2: 7702

Source Fund #: 1770

Fund #	Fund Description	Curr Balance	Ttl Requests	Avail Balance	Open Encbs
17702	Off Of Budget & Financ'l Planning	19,805	(5,000)	14,805	

Export All (Excel) | View All (PDF)

- Click on the tab labeled **Review Balances** to view total controllable balances by fund.
- The **Review Balances** sub-form displays the following fields in a list box:
 - **Curr Balance:** the current controllable fund balance per Banner.
 - **Ttl Requests:** the total of the pending and approved requests against the fund.
 - **Avail Balance:** the total controllable fund balance once the requests have been accounted for.
 - **Open Encbs:** the total open balance of encumbrances (purchase orders) in the fund once the requests have been accounted for.
- The data shown on this sub-form can be exported as either a spreadsheet or a PDF report by clicking the appropriate button below the list box.