



COLLEGE OF
ARTS AND SCIENCES

2023 Fiscal Year-end

Key dates, processes, and resources

May 1, 2023

Toy Lounge & Zoom

Today's agenda

- State appropriations
 - Management principles
 - Helpful reports
- Trust funds
 - Types of allocations
 - Helpful reports
- Resources and deadlines
- Questions

2023 FISCAL YEAR-END

State appropriations

What are State appropriations?

- Source of funds
 - Student tuition payments
 - Allocations of taxpayer revenue from State of NC
- Use of funds
 - Primarily used in the College to support faculty and staff salaries
 - Largely restricted outside of personnel, supply, and equipment categories
- Revert to State of NC if not spent, with limited exceptions

STATE APPROPRIATIONS

How are State funds managed in the College?

Allocation type	Budget type	Expiration	Program code
Faculty salary lines	Permanent, recurring	End of fiscal year	10000/C1304
Administrative appointments	Permanent, recurring	End of fiscal year	10000
Staff lines	Permanent, recurring	End of fiscal year	10000
Non-personnel	Permanent, recurring	End of fiscal year	10000
Instructional budget	Mixed permanent and temporary	End of fiscal year	C1302
Phased retiree salaries	Temporary, recurring until termination	End of fiscal year	C1303
Dean's Office commitments	Temporary, non-recurring	End of fiscal year	C1306/Varies
New faculty start-up	Temporary, non-recurring	End of start-up package	C3XXX/C4XXX

Preparing your State budgets for year-end

- Each program code is treated as a unique budget
 - Dean's Office will collect F&A or trust cash for overspending by individual program
- Unused funds expire and cannot carryover, except faculty start-up funds
- Review College's [State Funds](#) report to help with closing out budgets
- Ensure salaries are aligned with allocations
 - Using the [Faculty Salary Alignment](#) and [Position Salary Alignment](#) reports

2023 FISCAL YEAR-END

Trust funds

TRUST FUNDS

What are the types of trust funds?

- All non-State and non-grant funds are institutional trust funds
 - Endowments, restricted/unrestricted gifts, auxiliaries, student fees, study abroad, contracts, conference fees
- Owned by the department or an allocation from another unit
 - Allocations primarily from Dean's Office, Institute for the Arts & Humanities, and Provost's Office

Preparing your trust funds for year-end

- Review College's [Trust, F&A, and Receipt Summary](#) report to determine allocation type
 - For Dean's Office allocations, review [Commitment Transfers](#) report for carryover and future allocations
 - For department owned funds, review [Trust Fund Balances](#) report to identify deficits

2023 FISCAL YEAR-END

Resources and deadlines

RESOURCES AND DEADLINES

Key 2023 year-end deadlines

Process	Shared Services Deadline	College Deadline
Campus vouchers and requisitions	May 19 th	May 26 th
Non-June PAATs	June 6 th	June 9 th
Concur expense reports	June 7 th	June 12 th
Receiving on purchase orders	June 13 th	June 15 th
GradStar entries	June 9 th	June 16 th
Journal entries	June 9 th	June 16 th
June PAATs	June 23 rd	June 23 rd

College budget reports and resources

- Tableau reports
 - [State Funds](#)
 - [Trust, F&A, and Receipt Summary](#)
 - [Trust Fund Balances](#)
 - [Commitment Transfers](#)
 - [Position Salary Alignment](#)
 - [Faculty Salary Alignment](#)
- [Sources](#) database
- [2023 fiscal year-end deadlines](#)
- Quick reference guides
 - [State budgets](#)
 - [Start-up funds](#)
 - [Staff position budgets](#)
- [CASBO website resources page](#)
- [Dean's Office team](#)



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