

**SOUTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT**



**FINANCIAL MONITORING AND MAINTENANCE
IN WORKDAY
(ALL FUNDS/CATEGORICAL)**

ACTIVE MONITORING & CLEAN-UP OF DATA IN WORKDAY IS A MUST!

Below is information to help keep accounts/funds in a healthy status. This work should be done monthly, quarterly, and as you approach fiscal year end. Specific instructions and workshops for year-end will be provided in the Spring.

Workday reports that will help in creating a good health rating are noted in this document with specific instructions as to how to run them and what to use each report for.

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MONTHLY CHECKLIST

For All Funds:

Run the SOCCCD Ledger Account Balance Summary report

Run this report for your applicable funding source, grant, project, or cost center. This will provide summary information regarding your accounts, budget, and expenditure status of an “as of” basis. You can also use the Find Purchase Order, Find Supplier Contracts, Find Expense Report, and Find Spend Authorization reports to stay on top of transactions to be expensed to your accounts.

Expense Transfers:

Don't wait to transfer applicable expenses to a program in the fourth quarter of the year. Do your monitoring monthly and transfer any appropriate expenses at that time to keep your account expenditures up to date. This will help fund management.

REMINDER: Any document in “Draft” or “In progress” status on the 11th of the month with a start date of the preceding month will be cancelled in order to close the Workday accounting month. Documents must be in “Completed” status in order to close a month.

For Grants Only:

Run the SOCCCD Award Budget to Actuals Object Class report

This will provide information as to percentage of spend to date. Ensure spending for your grant is on target. Monies should be spent consistently throughout the life of the grant. If your grant is ending during the fiscal year under review, total spend should reflect the progress made to date. **DO NOT WAIT** until the last quarter of an award to spend out monies as this is a red flag that supplanting may be an issue. **NOTE:** Grant reporting that is online will also help, as suggested percentages of spend are included in these reports.

You should on a monthly basis use the SOCCCD Award Budget to Actuals Object Class report to clear out all the “blank” or “unmapped” expenditures. “Blank” or “unmapped” expenditures mean a correction needs to be made to either move the expenditure elsewhere, if is not allowed, or to correct the expense to the proper spend category that is allowed. This can be accomplished by creating an expense transfer journal in Workday to correct these transactions. This will assist in proper year end entries.

External Invoices:

You should attach to the grant documentation in Workday any external invoices issued to sponsors. It is important to scan and attach this information to the award.

Closing Grants:

When the grant end date has passed, the grant will be inactivated by the college Grants office. The college Grants office will coordinate closure with District Services, ensuring all reporting/invoicing has been completed before a grant is closed. All corrections required for the grant (transferring expenses, attaching documentation, etc.) must be accomplished before the grant can be closed.

QUARTERLY CHECKLIST

For All Funds:

Equipment Expenditures:

Equipment should be purchased in a timely manner to ensure any items ordered are received by June 30th each fiscal year.

For Grants:

Equipment should normally not be purchased (if possible) during the last quarter of a grant period. Exceptions should be coordinated with District Accounting. Pay close attention to grant end dates to ensure the item has been received and expenditures are posted within the grant performance period.

****Workday Revenue Recognition****

This Workday process will be done quarterly for each program by District Accounting.

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YEAR END – CLOSE OF FISCAL YEAR (JUNE 30 EACH YEAR)

All Funds:

Year-end close coordination and information will be provided by District Accounting.

Budget Amendments:

Budgets must be aligned as contracts and programs dictate. You should keep the operating budget in line with the contract or program budget. Pay attention to the sponsor/agency deadlines to request an amendment, if necessary, to complete the work for the grant or program.

Amendment Types:

Transfers – Operating budget only; shift funds within an existing budget. No change to the total amount of allocation.

Revisions – Increase or decrease operating budget

If you need to do an Award Budget revision, remember that formal approval from the sponsor must be received before the revision can be done. Please notify your Grants office of this change.

Journals:

Journals can be done for expense transfers/corrections and must include backup documentation to support that transaction. The memo section should be completed with an explanation for the journal correction. Journals prepared by Electronic Interface Builder (EIB) will route for approvals.

Stipends:

Stipends must be expensed by June 30th of any fiscal year. They must be presented and approved no later than the May board meeting and timesheets presented to Payroll by the payroll processing deadlines in order to apply expenses to the intended program. Stipends not approved by the May Board meeting will not be eligible for accruing during that applicable year end – no exceptions. District Accounting will not accrue stipends at year end, so plan accordingly to ensure your stipend requests are approved no later than the May board meeting.

For Grants:

Principal Investigators (only for Sponsor agreed upon Principal Investigator roles)

It is required that principal investigators are to be set up in Workday to receive TO DO notices at end of month/quarterly/year end milestones for a program. Please contact your Grants/Fiscal Office to ensure this is set up for each principal investigator and program.

Each quarter the principal investigator for an award must print and sign a quarterly listing of expenditures to approve/attest to their validity. They will run the **All Award Spend Summary for Grants** report. This information (report with signature of principal investigator) should be kept in the office file for the grant/program.

IMPORTANT: Scan the signed report from the principal investigator and attach it to the applicable award in Workday. The Grants/Fiscal office will ensure this occurs.

WORKDAY REPORTS

There are a variety of reports available in Workday. The grants management module also has a specific set of custom grant reports that are useful.

In general, the workday reports that may help the most to manage your accounts/funds are:

- SOCCCD Ledger Account Balance Summary
- Find Requisitions
- Find Purchase Orders
- Find Supplier Contracts
- SOCCCD Open Purchase Orders
- SOCCCD Open Supplier Contracts
- **For Grants Only:** SOCCCD Award Budget to Actuals – Object Class

Each of these reports will be described in this section, and instructions are given for running the reports in Workday.

Using Filters in Workday Reports

Most Workday reports have filtering options. By using filters, you have the ability in each of these reports to drill down to further detail and/or filter data to your specific requirements. You can use the filter icon (looks like a funnel) to select filters, or you can select by “View By” in many fields to define and sort your reports. In all Workday reports, you can drill down into any amount that is in blue font. There are many filtering options in reports, providing multiple ways to sort and view data. Use these filters to determine which provide the best format for the information you need to monitor your program or grant.

When you click on the number itself, you will receive a detail view of everything that makes up that amount. You may filter various columns on this report to view the information needed. You may need to drill further to see specific expenditures, purchase orders or other detail.

If you hover just to the right of a blue number on the report, a down arrow will appear. Click on the arrow. You will be given a list of categories to view by. There are many ways to use this feature. For example, if you are running reports for a funding source, you can omit the financial award funding year from the original search criteria. Use the view by screen and select financial award funding year. This will sort your results by funding year, and you may drill down further from there.

When you choose the view by option, there will be a second field for filtering. For example, you can sort by grant hierarchy, and then by grant.

All reports can be printed or exported to Excel for further analysis. Exporting to Excel may be the easiest way to view and analyze data from Workday. Reports that are exported from Workday to Excel appear very long, due to the alpha descriptions included in the fields. This may seem overwhelming to you. For easier viewing in Excel, “Select All,” and change the Row height to 12.75. You will be able to see the top line of each field, which, usually, provides the information you need. If necessary, expand the row height for more detail. Delete columns that are unnecessary for your purposes, keeping the data you need for analysis. Use the Custom Sort options to organize the report to deliver the information you need.

SOCCCD LEDGER ACCOUNT BALANCE SUMMARY REPORT

The **SOCCCD Ledger Account Balance Summary** is the accounting report of record and is the fiscal report you will use to review budget, commitments, obligations, actual (expenditures), and account balances. For grants, the **SOCCCD Ledger Account Balance Summary** report is also the report you will run to report final expenditures to sponsors for the quarter or year end.

Reading and Using the SOCCCD Ledger Account Balance Summary Report

Once you select the report criteria and click OK, the report will look like this:

SOCCCD Ledger Account Balance Summary Report							
Ledger Account	Adopted Budget	Budget Amendments	Revised Budget	Commitments	Obligations	Actuals	Account Balance
Revenue							
8000: Revenue							
Total Revenues							
Expenses							
1000: Academic Salaries							
2000: Classified Salaries							
3000: Fringe Benefits							
4000: Books and Supplies							
5000: Other Operating Exp/Svcs							
6000: Capital Outlay							
7000: Other Outgoing							
Total Expenses							

Revised Budget, less Commitments, less Obligations, less Actuals, equals Account Balance. The **Account Balance** is your remaining budget that has not been committed, obligated, or expensed.

Revised Budget
 Less: Commitments
 Less: Obligations
Less: Actuals
Account Balance

- Commitments are requisitions in process. Once requisitions are approved and successfully completed, they become commitments. Click on the number in the commitments column to review the detail of requisitions in process. Once a requisition is used to create a purchase order, the commitment will be reduced.
- Obligations are encumbered purchase orders and supplier contracts. Click on the number in this column to review the detail of outstanding purchase orders and supplier contracts.
- Actuals are expenditures – expenses that have been paid or transferred.

It is important to review regularly the data in the commitments and obligations columns, to determine the disposition of the documents included in these amounts. Also regularly review your expenditures in the actuals column. You are responsible to ensure that all expenditures reflect allowable and allocable costs to your program or if they need to be transferred from your program.

For Funding Source:

SOCCCD Ledger Account Balance Summary Report
Search Criteria for Funding Source Programs

This report has multiple options for search criteria. Fields with red asterisk are required. The example below contains common criteria for most funding source programs. However, you may define the report to meet your program’s specific needs.

In the Workday search bar, type “**SOCCCD Ledger**”. The dropdown list should include **SOCCCD- Ledger Account Balance Summary**. Click on this title to select this report. The report search screen will load.

Funding Source Programs: Please complete the criteria screen as in the example below. If the field is blank, leave it blank.

SOCCCD Ledger Account Balance Summary

Company	Defaults to: South Orange County Community College District
Time Period	Defaults to: Current Period YTD
Period	Defaults to: FY 2018-2019 – 12_Jun. Change this if you want to see results cumulatively through a different period.
Budget Structure	Defaults to: District Operating Budget
Ledger Account/Summary	
Fund	011
Cost Center	
Cost Center Hierarchy	SC or IVC Cost Centers
Program	
Program Hierarchy	
Grant	
Grant Hierarchy	
Funding Source	FSXXX
Financial Award Funding Year	YXXXX (if applicable)
Project	
Event	
Gift	
Funding Source is EMPTY	
Funding Source is NOT EMPTY	

Notes for Funding Source Programs:

It is possible to have changes in multiple funds and/or funding years. If you want to check for this, leave the **Fund** and **Financial Award Funding Year** fields blank. You may also view this report by **Cost Center** and/or **Program** for State reporting purposes. Run the report as defined above. Filter by **Cost Center**, then **Program**.

For Grants:

SOCCCD Ledger Account Balance Summary Report
Search Criteria for Grants

This report has multiple options for search criteria. Fields with a red asterisk are required. The example below contains the most common criteria for grant programs; however, you may define the report to meet your program’s specific needs.

In the Workday search bar, type “**SOCCCD Ledger**” The dropdown list should include **SOCCCD-Ledger Account Balance Summary**. Click on this title to select this report.

Grants: Please complete the criteria screen as in the example below. If a field is blank, leave it blank.

SOCCCD Ledger Account Balance Summary

Company	Defaults to: South Orange County Community College District
Time Period	Defaults to: Current Period YTD
Period	Defaults to: FY 2018-2019 – 12_Jun. Change this if you want to see results cumulatively through a different period.
Budget Structure	Defaults to: District Operating Budget
Ledger Account/Summary	
Fund	011 (Important)
Cost Center	
Cost Center Hierarchy	
Program	
Program Hierarchy	
Grant	
Grant Hierarchy	GHXXX or AW00XXX (includes all grants in award)
Funding Source	
Financial Award Funding Year	
Project	
Event	
Gift	
Funding Source is EMPTY	
Funding Source is NOT EMPTY	

Notes for Grants:

Be sure to identify the fund as Fund 011. Indirect costs are debited to Fund 011 and credited to the college under Fund 010, using the same grant worktag. If you do not specify the fund, indirect costs will net to zero and these expenditures will not be included in your report.

REQUISITIONS, PURCHASE ORDERS, AND SUPPLIER CONTRACTS

In preparing for month, quarter or year end, you will need to know the detail of the balances in the commitments and obligations columns of the **SOCCCD Ledger Account Balance Summary** report. The following reports will assist you with analyzing what comprises the commitments and obligations amounts on the **SOCCCD Ledger Account Balance Summary** report.

The **Find Requisitions, Find Purchase Orders, or Find Supplier Contracts** reports provide the means to review individual documents to assess commitment and obligation balances and determine the disposition of the documents.

The **SOCCCD Open Purchase Orders** report lists purchase orders in the following statuses:

- Change Order in Progress
- In Progress
- Issued

Purchase orders with these statuses have obligated (encumbered) balances remaining and are included in the obligations amount on the **SOCCCD Ledger Account Balance Summary** report.

The **SOCCCD Open Supplier Contracts** report lists supplier contracts in the following statuses:

- Draft
- Denied
- Approval in Progress
- Approved
- Amendment in Progress

Supplier contracts in approved and in amendment in process status are included in the obligations amount on the **SOCCCD Ledger Account Balance Summary** report.

FIND REQUISITIONS

This report has multiple options for search criteria. You can see all requisitions for a funding source or grant(s) by utilizing the worktags field.

In the Workday search bar, type **“Find Requisitions”**.

Find Requisitions

Company	South Orange County Community College District
Requisition	
Requester	
Requisition Type	
Requisition Date On or After	Change to 07-01-2018 to see all
Requisition Date On or Before	
Status	
	“None of the Above” defaults
Sourcing Buyer	
Fulfillment Source	
Supplier	
Contract	
Spend Category	
Item	
Purchase Order	
Approving Worker	
Created by Worker	
Worktags	See below
Exclude Canceled	Defaults checked
Exclude Closed	Defaults checked

You can populate any fields you choose for this report. To see everything related to a specific funding source or award, enter the **Company**, change the **Requisition Date On or After** field to 07-01-2018 and leave all other fields blank, except the **Worktags** field.

For Funding Sources:

- Fund 011
- Funding Source: FSXXX
- Financial Award Funding Year: YXXXX

If there is a possibility of activity in multiple funding years or the funding year was excluded from transactions in the past, run this report for all scenarios. You can also run the report with just the **Funding Source** and filter by **Fund and Financial Award Funding Year**.

For Grants:

- Fund 011
- Grant GXXXX

Currently, grant hierarchy is not an included worktag on this report. Select all grants related to one award to yield results for the entire award. You may filter the report by grant, if preferred.

The **Find Requisitions** report yields a list of all requisitions in the funding source or grants that are not cancelled or closed. The requisitions on this list comprise the commitments balance on the **SOCCCD Ledger Account Balance Summary** report. The requisition number, status, type, requester, and amount columns may be useful in analyzing the data on this report.

Requisition Status

- **Draft** – The requisition has not been submitted by the requester.
- **In Progress** – The requisition has not been sourced and converted to purchase order.
- **Successfully Completed** – The requisition has been sourced and converted to a purchase order. The obligation amount has been posted.

To review a specific requisition, hover to the right of the magnifying glass in the requisition column to see the related action icon. Right-click on the related action icon to open the requisition in a new tab.

Take action on any requisition that is in draft status. Any document in draft status for the preceding month is automatically cancelled by the 11th of the month so Accounting can close the accounting month in Workday. Any document not in a successfully completed status on the 11th of each month with a date as originating in the preceding month will be automatically cancelled.

FIND PURCHASE ORDERS

The search criteria for the **Find Purchase Orders** report are similar to the **Find Requisitions** report, with multiple options for requesting information. You can see all purchase orders for a funding source or grant(s) by utilizing the worktags field.

In Workday search bar, type “**Find Purchase Orders**”.

Find Purchase Orders

Company	South Orange County Community College District
Supplier	
Buyer	
Purchase Order	
Document Date On or After	Change to 07-01-2018
Document Date On or Before	
Due Date On or After	
Due Date On or Before	
Status	
Issue Options	
Contract	
Requisition	
Requester	
Invoice	
Created by Worker	
Approving Worker	
Worktags	See below
Exclude Canceled	Defaults checked
Exclude Closed	Defaults checked

You can populate any fields you choose for this report, but to view all purchase orders related to a specific funding source or award, enter the **Company**, change the **Document Date On or After** field to 07-01-2018 and leave all other fields blank, except the worktags field.

For Funding Sources:

- Fund: 011
- Funding Source: FSXXX
- Financial Award Funding Year: YXXXX

If there is a possibility of activity in multiple funding years or the funding year was excluded from transactions in the past, run this report for all scenarios or run the report with just the funding source and filter by fund and financial award funding year.

For Grants:

- **Fund: 011**
- **Grant: GXXXX**

Currently, grant hierarchy is not an included Worktag on this report. Select all grants related to one award to yield results for the entire award. You may filter the report by grant, if preferred.

The **Find Purchase Orders** report yields a list of all purchase orders in a funding source or grant that are not canceled or closed. The purchase orders on this list, along with the supplier contracts that are not canceled or closed, comprise the obligations balance on the **SOCCCD Ledger Account Balance Summary** report.

Purchase Order Status:

- **Issued** – The purchase order has been sourced, printed, and issued to the supplier. Blanket Purchase Orders with issued status are in effect.
- **All Other Statuses** – If the status of the purchase order is anything but issued, you will need to follow up and ascertain any problems related to the purchase order.

Business Document - Items in a purchase order are not necessarily received, invoiced, and paid all at the same time. There may be multiple receipts and invoices related to a purchase order. The **Business Document** column provides information about activities connected to the purchase order.

- **Receipt** – A receipt number will be listed if the warehouse has received items on the purchase order. There may be multiple receipts. You may view receipt document by moving your mouse to the right of the document number. Right-click on the related action icon to view the receipt in a new tab.
- **Supplier Invoice** – A supplier invoice will be listed if an invoice has been posted against the purchase order. This does not necessarily mean the invoice has been paid or that there are not additional invoices to be posted. You may view the invoice document by moving your mouse to the right of the document number. Right-click on the relation action icon to view the invoice in a new tab. Payment status is listed at the top right on the **View Supplier Invoice** screen.

Note: Receipts and supplier invoices may be entered into Workday at any time. This does not mean payment has been issued. Workday waits for both documents and then performs a match of the receipt to the supplier invoice to the purchase order. If all documents are received, and there are no exceptions, the invoice automatically routes to the next check run.

- Business Documents field is empty – This indicates that items have not been resolved or invoiced. View these purchase orders and follow up.

To review a specific purchase order, hover to the right of the magnifying glass in the purchase order column to see the related action icon. Right click on the related action icon to open the purchase order in a new tab.

When viewing a purchase order (**View Purchase Order**), you can determine whether or not the purchase order has been fully expensed or if there is an obligated amount remaining. Scroll down past the header information. There is a menu of tabs that runs horizontally. Open the balances tab. Each line of the purchase order will be itemized.

- **Obligation Amount** – This is the dollar amount originally obligated (encumbered) for this line item.
- **Obligation Amount Liquidated** – This is the dollar amount that has been paid or closed out for this line item.
- **Obligation Amount Remaining** – This is the amount that remains unexpended in the purchase order. The amount is included in the obligations total of the **SOCCCD Ledger Account Balance Summary** report.

FIND SUPPLIER CONTRACTS

The search criteria for this report are somewhat limited. The best way to run this report may be by **Contract Specialist**. This would be the person who created the supplier contract.

In the Workday search bar, type **“Find Supplier Contracts”**.

Find Supplier Contracts

Company	South Orange County Community College District
Supplier	
Contract Name	
Contract Type	
Status	
Contract Start Date On or After	07-01-2018
Contract Start Date On or Before	
Contract End Date On or After	
Contract End Date On or Before	
Contract Reference	
Created by Worker	
Contract on Hold	

You may include multiple employees in the **Created by Worker** field. You may also add any additional information you choose in the other search fields. The criteria above will provide a complete listing for FY 2018-2019.

The **Find Supplier Contracts** report yields a list of all supplier contracts. Purchase orders that are not canceled or closed and the supplier contracts on this list that are in approved or amendment in progress status comprise the obligations balance on the **SOCCCD Ledger Account Balance Summary** report. All supplier contracts on this report require review and action prior to year-end. The contract number, status, end date, and contract amount columns may be useful for your analysis.

NOTE: To find Multi-year contracts change the Contract Start Date On or After: 07/01/2017 and Contract End Date to On or After 06/30/2019.

Supplier Contract Status:

- **Draft** – Supplier contract has not been submitted by the initiator. Submit or cancel.
- **In Progress** – Supplier contract has not completed approvals in the business process.
- **Amendment in Progress** – Supplier contract has been amended and is routing for approvals through the business process.
- **Approved** – Supplier contract is active and has an obligated balance, either partial or in full.
- **Completed** – Supplier contract is fully expended and obligated funds have been liquidated.
- **Cancelled** – Supplier contract has been cancelled.

Take action on any supplier contract that is in not in completed or cancelled status before the 11th day of each month for documents with a date origination in the prior month.

SOCCCD OPEN PURCHASE ORDER REPORT

This report lists all purchase orders with remaining obligation (encumbrance) balances. You may run the report by any combination of criteria. In the Workday search bar, type “**SOCCCD Open**” From the dropdown list, select **SOCCCD – Open Purchase Orders**.

SOCCCD – Open Purchase Orders – Funding Sources Criteria

Requested By	
Fund	011
Cost Center	
Program	
Grant	
Grant Hierarchies	
Funding Source	FSXXX
Project	
Gift	

SOCCCD – Open Purchase Orders – Grants Criteria

Requested By	
Fund	011
Cost Center	
Program	
Grant	GXXXX (leave blank if choosing Grant Hierarchy)
Grant Hierarchies	GHXXX or AW00XXX (leave blank if choosing Grant)
Funding Source	
Project	
Gift	

The report produces a list of **Purchase Orders** in the following statuses:

- **Change Order in Progress**
- **In Progress**
- **Issued**

Purchase Orders with these statuses have obligated (encumbered) balances remaining and are included in the obligations amount on the **SOCCCD Ledger Account Balance Summary** report. Columns for supplier, purchase order number, total purchase order amount and balance will be useful in your analysis. You can drill down on the purchase order number to view the individual purchase order by moving your mouse to the right of the purchase order number until the related action icon appears. Right click on the related action icon to view the purchase order in a new tab.

- When viewing the purchase order (**View Purchase Order**), you can determine whether or not a purchase order has been fully expensed or if there is obligated amount remaining.

Scroll down past the header information. There is a menu of tabs that run horizontally. Open the balances tab. Each line of the purchase order will be itemized.

- **Obligation Amount** – This is the dollar amount originally obligated (encumbered) for this line item.
- **Obligation Amount Liquidated** – This is the dollar amount that has been paid or closed out for this item.
- **Obligation Amount Remaining** – This is the amount that remains unexpected in the Purchase order. This amount is included in the obligations total of the **SOCCCD Ledger Account Balance Summary** report.

SOCCCD OPEN SUPPLIER CONTRACTS REPORT

This report lists all supplier contracts with remaining obligations (encumbrance) balances. You may run the report by any combination of criteria; however, the minimum selection criteria for funding sources and grants are provided in the report tables below.

In the Workday search bar, type “**SOCCCD Open**”. From the dropdown list, select **SOCCCD – Open Supplier Contracts**.

SOCCCD – Open Supplier Contracts – Funding Sources Criteria

Requested By	
Fund	011
Cost Center	
Program	
Grant	
Grant Hierarchies	
Funding Source	FSXXX
Project	
Gift	

SOCCCD – Open Supplier Contracts – Grants Criteria

Requested By	
Fund	011
Cost Center	
Program	
Grant	GXXXX (leave blank if choosing Grant Hierarchy)
Grant Hierarchies	GHXXX or AW00XXX (leave blank if choosing Grant)
Funding Source	
Project	
Gift	

The report produces a list of supplier contracts in the following statuses:

- **Draft**
- **Denied**
- **Approval In Progress**
- **Approved**
- **Amendment in Progress**

Supplier contracts in approved and in amendment in progress status have obligated (encumbered) balances that are included in the obligations amount on the **SOCCCD Ledger Account Balance Summary** report. Columns for supplier contract number, supplier, supplier contract end date, and contract balance will help in your analysis.

You can drill down on the supplier contract number to view the supplier contract by moving your mouse to the right of the supplier contract number until the related action icon appears. Right click on the related action icon to view the supplier contract in a new tab.

SOCCCD AWARD BUDGET TO ACTUALS – OBJECT CLASS (For Grants Only)

The **SOCCCD Award Budget to Actuals – Object Class** report is a custom report developed for use with the grants management module in Workday. The report provides the same financial data as the **SOCCCD Ledger Account Balance Summary** report, with a few twists. It is extremely important for grants staff to run the **SOCCCD Award Budget to Actuals – Object Class** report in conjunction with **SOCCCD Ledger Account Balance Summary** report.

The financials module of Workday runs by fiscal year. When you view data on the **SOCCCD Ledger Account Balance Summary** report or other financials-based reports, you are seeing data for a certain period or fiscal year only. The Workday grants management modules provides a means to manage and view awards over the life of the award and regardless of fiscal year. Reports for awards that span multiple fiscal years are inclusive of budget and expenditures for the entire term of the award.

The **SOCCCD Award Budget to Actuals – Object Class** report lists financial information by object class set. Object class sets are a means to define budget and costs in an award by the sponsor's terms. For most state awards, this is a straight 1000-7000, plus indirect costs, listing. For federal awards, the object class set is usually defined by categories. For example, the Department of Labor uses categories such as personnel, fringe benefits, equipment, travel, etc.

Spend categories are mapped to object class codes in each object class set. When object class sets are created in Workday, only spend categories that qualify as allowable costs for the award are mapped to object class codes. This results in a different allocation of budget expenditures between the **SOCCCD Ledger Account Balance Summary** report and the **SOCCCD Award Budget to Actuals – Object Class** report. The totals are the same; the data is reported differently.

Each award in Workday is assigned an object class set at the time the award is created. When you run the **SOCCCD Award Budget to Actuals – Object Class** report, the results will be in the same format used for reports to your sponsor, which is helpful in completing sponsor fiscal reports.

This report will tell you the percentage of spend as of the date you run the report. It is important to keep the grant spend on target. Consistently spend grant budget to ensure you use your entire award by the program end date. **DO NOT WAIT** until the last quarter or the last month of an award to realize you haven't spent out the monies awarded. Waiting until the last minute and doing expense transfers to move expenses to an award could appear to be supplanting and is not allowed.

Running the SOCCCD Award Budget to Actuals – Object Class Report

In the Workday search bar, type “**SOCCCD Award Budget**”. From the dropdown list, select **SOCCCD Awards Budget to Actuals – Object Class**.

Note: This report is assigned to certain roles in Workday. If you do not receive a report option after typing the report name in the search bar, please contact your Grants office to request proper security in Workday so that you can access the report.

SOCCCD Award Budget to Actuals – Object Class

Company for Financial Reports	South Orange County Community College District
Award	Enter Award number
Period	Select a Period from the dropdown menu

The following is an example of the **SOCCCD Award Budget to Actuals – Object Class** report for an award using the **State Object Class Set**.

SOCCCD Award Budget to Actuals - Object Class								
Example of State Object Class Report								
	Award Budget Life-	Award Life-to-Date Expenditures	Current Fiscal Year Budget	Commitments	Obligations	Fiscal YTD Expenditures	Remaining Award	% Remaining
Direct Expenses								
1000 Certificated Salaries								
2000 Classified Salaries								
3000 Fringe Benefits								
4000 Supplies								
5000 Other Operating Exp								
6000 Capital Outlay								
7000 Other								
(Unmapped)								
(Blank)								
Total Direct Expenses								
Indirect Expenses								
Total Direct and Indirect								

The following is an example of the **SOCCCD Award Budget to Actuals – Object Class** report for an award using the **Federal Object Class (DOL) Set**.

SOCCCD Award Budget to Actuals - Object Class								
Example of Federal Object Class (DOL) Report								
	Award Budget Life- to-Date	Award Life- to-Date Expenditures	Current Fiscal Year Budget	Commitments	Obligations	Fiscal YTD Expenditures	Remaining Award Budget	% Remaining
Direct Expenses								
Contractual								
Equipment								
Fringe Benefits								
Other								
Personnel								
Supplies								
Travel								
(Unmapped)								
(Blank)								
Total Direct Expenses								
Indirect Expenses								
Total Direct and Indirect								

Understanding the SOCCCD Award Budget to Actuals – Object Class Report

Award Budget Life-To-Date, less Commitments, less Obligations, less Fiscal YTD Expenditures, equals Remaining Award Budget.

Award Budget Life-to-Date
 Less: Award Life-to-Date Expenditures
 Less: Commitments
 Less: Obligations
Remaining Award Budget

Current Fiscal Year Budget, less Commitments, less Obligations, less Fiscal YTD Expenditures, equals Remaining Award Budget.

Current Fiscal Year Budget
 Less: Commitments
 Less: Obligations
 Less: Fiscal YTD Expenditures
Remaining Award Budget

- **Award Budget Life to Date** – The number in this column should represent the full amount of the award and budget as approved by the sponsor. It is the entire budget for the award, regardless of the term of the award, start and end dates, or current fiscal year.
- **Award Life To Date Expenditures** – The numbers in this column are cumulative expenditure for the award, from inception to the current date, regardless of the current fiscal year.
- **Current Fiscal Year Budget** – The numbers in this column will match the revised budget amounts in the SOCCCD Ledger Account Balance Summary. This is your FY 2017-2018 budget.
- **Commitments** – The numbers in this column represent the requisitions in progress (pre-encumbrances). Once requisitions are approved and completed, the commitment amount is liquidated, and the purchase order is obligated.
- **Obligations** – The numbers in this column represent purchase orders and supplier contracts that have remaining obligated (encumbered) balances.
- **Fiscal YTD Expenditures** – the numbers in this column represent expenses that have been paid or transferred (posted) to your award.
- **Remaining Award Budget** – this column represents the total budget amount remaining in the award.
- **Percentage Remaining** – This column calculates the percentage of remaining funds in each area of the budget.

Important: There are two rows in the **SOCCCD Award Budget to Actuals – Object Class** report that **require attention and resolution (unmapped and blank.)** These rows will appear in your report only if there are expenditures that fall into these categories.

- **Unmapped** – Numbers in the unmapped row of the **SOCCCD Award Budget to Actuals – Object Class** report represent expenditures that posted with a spend category that was not included in the object class set. For example, SP4344 is supplies fee-based. Fee-based supply expenditures are not allowable costs in most awards; therefore; this spend category has been defined as excluded in the mapping of object class sets. Since SP4344 is excluded, if your grant working is used with an expense charged to SP4344, the expenditure will be identified as unmapped in this report.
- **Blank** – Numbers in the blank row of the **SOCCCD Award Budget to Actuals – Object Class** report represent expenditures that have been separated from allowable expenditures for some reason other than a problem with the spend category. There are several reasons an expense could be included in the blank category.

Expenditure was posted outside of the award item. Each grant in an award line of an award includes a start and end date that corresponds to the start and end date of the award (award term.) Accounting transactions for grants are based on those start and end dates. If there are any transactions using a grant worktag that post to the system outside of the start and end dates of the grant the expenditures cannot be assigned to the object class set. The expenditure will be included in the blank line of the report.

Example #1: The Math Department is awarded a STEM grant. The award term is January 1, 2018 to December 31, 2018. An invoice for goods received in December is paid on January 15, 2019. The amount of this expense will be included in the blank line of the report, as the expenditure was posted outside the award term.

Example #2: The Math Department is awarded a STEM grant. The Award Term is January 1, 2018 to December 31, 2018. The sponsored agreed to extend the award to June 30, 2019. The Grants Contract Specialist amends the award and the award lines (grants) to edit the ending date of the award from December 31, 2018 to June 30, 2019, and approved on January 21, 2019. The award is successfully amended. However, an invoice for goods received in December is paid on January 15, 2019. The amount of this expense will be included in the blank line of the report, as there was no amended ending date for the grant at the time the invoice was processed and paid.

Important: It is necessary to correct all expenditures that appear in the unmapped or blank lines of the **SOCCCD Award Budget to Actuals – Object Class** report. The method of correction depends on the cause of the error.

Analyze expenditures in the unmapped and/or blank lines of the report.

Determine the cause of the error.

Make corrections to eliminate the error.

Grant Funds Must Supplement and Not Supplant

Grant funds may not be used to replace state or local funds that would, in the absence of federal aid, be available or forthcoming. Instead, grant funds must be used to increase the total amount of such other funds used.

What is Supplanting?

Generally, supplanting occurs when a state or local government reduces state, local or other funds for an activity specifically because federal funds are available (or expected to be available) to fund the same activity. When supplanting is not permitted, federal funds must be used to supplement existing state, local or other funds for program activities and may not replace state, local or other funds that have been appropriated or allocated for the same purpose. Additionally, federal funding may not replace state, local or other funding required by law. In those instances when a question of supplanting arises, the applicant or grantee will be required to substantiate that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

In general, a grant recipient may not use federal grant funds to defray costs that the recipient already is obligated to pay. For example, if a grantee, prior to applying to participate in the grant program, had committed to purchase 10 new computers for analysis, the grantee must purchase those 10 computers in addition to any computers requested for the grant program. Funds currently allocated to purchase office equipment may not be reallocated to other purposes nor refunded, should the grant be made. Non-federal funds for such equipment must remain available for and devoted to that purpose, with grant funds serving as a supplement to those non-federal funds.

The possibility of supplanting will be the subject of careful application review, possible pre-award review, post-award monitoring and audit of any finding. Any supplanting of non-federal funds with grants is a ground for potential suspension or termination of grant funding, recovery of funds already provided, and other civil or criminal sanctions.