

Appendix 1. ConnectCarolina Budget Definitions

Note: These budget definitions are customized for users in the School of Public Health only.

Ledger Group: F&A (Description: F&A Expense)

Fund	Source	Department	Account
27100	14101	Specific	Not budgeted

Notes

- Campus users will only enter F&A budget transfers.
- Account is not budgeted – there is no need to move money to cover specific accounting line items.
- Specific department must be indicated – will implicate departments with multiple department codes.

Ledger Group: STATE (Description: State Expense Child Budget)

Fund	Source	Department	Account*	Fringe Benefits
201XX Acad. Affairs	Specific	Specific	511000 Other EPA Salaries	515000 Fringe Benefits
211XX Health Affairs	Source		511100 EPA Non Teach	515100 Social Security
212XX AHEC			512000 Other SPA Budget	515200 State Retirement
<i>Selected Purposes:</i>			512100 SPA Regular Salaries	515400 Optional Retirement
01 Reg Term Instr			512300 SPA Premium	515500 Medical Insurance
10 Org'd Research			513000 Other EPA Teach	517000 Other Personnel Payments
30 Student Financial Aid			513100 EPA Teach	519000 Worker Comp Claims
52 General Acad Supp			514100 Non Student Temp	
93 AHEC Health Sci Supp			514500 Student Temp Wages	
			514000 Other Temp Wages	
			520000 Purchased Services Budget	
			521110 Transit Fees	
			521210 Core Data Services	
			529000 Utilities	
			568000 Educ Award-Scholarship	
			569000 Other Educational Award	
			580000 Transfers Out	

* This listing excludes LEO- and library-related expense accounts not applicable to SPH.

Notes

- It is prohibited to move State funds budget between Academic Affairs, Health Affairs, and AHEC.
- Fund is budgeted at the *detail* level; it is necessary to specify the appropriate *purpose* in the Fund.
- State appropriated funds for distance learning must stay within distance learning fund codes and fund sources.
- When transferring budget from non-compensation to compensation to cover grad students enrolled in GSHIP, must also include health insurance component.

Ledger Group: STATE_REV (Description: State Revenue Budget)

Fund	Source	Department	Account
201XX Acad. Affairs 211XX Health Affairs 212XX AHEC	Specific Source e.g. 13503 HPM Resid 13515 PHLP Cont Ed 13517 OSHERC 13530 Exec Masters 13531 Cert in Dis Mgmt 13533 HB Cont Ed 13568 PHNU Field Trng 13579 HB EARP	Specific	Specific Revenue Account that applies, for example: 458710 Fees-Short Course Registration 458810 Fees-Application 458850 Fees-Special Student
<i>Selected Purposes:</i> 01 Reg Term Instr 10 Org'd Research 30 Student Financial Aid 52 General Acad Supp 93 AHEC Health Sci Supp			

Notes

- State budgets must be balanced. For state receipts where revenues are variable, *both a State Revenue Budget and a State Expense Budget need to be established.*
- Fund is budgeted at the *detail* level; it is necessary to specify the appropriate *purpose* in the Fund.

Ledger Group: TRUST_REV (Description: Trust Revenue Budget)

Fund	Source	Department	Account
24100 Educ & Self-Supp 28100 Endow Inc-Unres 28200 Endow Inc-Restr 29100 Univ Trust-Unres 29200 Univ Trust-Restr 29500 Auxiliary	Specific Source	Specific	Not budgeted

Notes

- Trust funds encompass educational and self-supporting (non-state receipts, conference and worships, residuals), university endowment income, university trust, and auxiliary.
- The budget for trust funds is determined as the **greater of associated revenues or budgeted revenue.**
- Most trust funds will not require any budget journals. As funds are collected, spending authority increases.
- For trust funds where spending may happen before revenues are generated (i.e. recharge centers or conference accounts), only a trust revenue budget is required – *there is no need to budget on the expense side.*

Ledger Group: COST_CODE, COST_CODE2, COST_CODE3 (Description: Cost Code Expense Budgets)

Cost Code 1	or	Cost Code 2	or	Cost Code 3
Specific cost code		Specific cost code		Specific cost code

Notes

- Each cost code chartfield is a separate Ledger Group.
- SPH cost codes have been generally set up in the Cost Code 1 chartfield, which corresponds to the COST_CODE Ledger Group.