



South Carolina Enterprise Information System

# **SCEIS YEAR-END MANAGEMENT OF YEAR-END REPORTING PACKAGES WORKSHOP CO500D**

End User Training  
Columbia, SC  
Summer 2011



# Welcome and Introductions

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## Welcome to the SCEIS Year-End Management of Year-End Reporting Packages Workshop

- 🌀 Introductions
- 🌀 Sign-in sheet
- 🌀 Restrooms
- 🌀 Breaks
- 🌀 Parking lot
- 🌀 Complete course evaluation at end of class

# Classroom Logistics

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- ④ Classroom etiquette
  - Cell phones off/silence
  - No side conversations
- ④ Feel free to ask questions
- ④ No email or internet usage during class except at breaks

# Workshop Topics

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- 🌀 Topic 1: Understanding the Year-End Reporting Packages
- 🌀 Topic 2: Cash and Investments
- 🌀 Topic 3: Tax Revenue
- 🌀 Topic 4: Miscellaneous Revenue
- 🌀 Topic 5: Grants
- 🌀 Topic 6: Capital Assets
- 🌀 Topic 7: Inventory

# Workshop Topics cont.

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- 🌀 Topic 8: Accounts Payable
- 🌀 Topic 9: Inter fund
- 🌀 Topic 10: Compensated Absences
- 🌀 Topic 11: Litigation
- 🌀 Topic 12: Claims
- 🌀 Topic 13: Miscellaneous Loss Liability
- 🌀 Topic 14: Fund Balance
- 🌀 Questions



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# TOPIC 1: UNDERSTANDING THE YEAR-END REPORTING PACKAGES

STATE INFORMATION  
TECHNOLOGY



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# Understanding the Year-End Reporting Packages

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- ① Reporting in accordance with Generally Accepted Accounting Principles is complex.
- ① Sources of Information
  - Summarized transactional activity
  - Legislative activity
  - Agency personnel's knowledge of transactional implications.
- ① Tools for gathering and analyzing information
  - An enterprise information system like SCEIS
  - Forms and Questionnaires
  - Analysis by spreadsheets and other ad hoc reporting facilities.

# Changes to Reporting Packages Instructions

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- Summary of Changes to Packages Instructions:
  - Instructions for each reporting form have been summarized and included in the workbook with the forms.
  - The Year-End Reporting Policies and Procedures Manual includes:
    - conceptual discussions on complex accounting and reporting areas,
    - a brief overview of the reporting requirements (generally accepted accounting principles and reporting requirements) with reference to the published guidance,
    - definitions to key terms, and
    - supplemental information for reporting guidance where needed.

# Summary of Changes to Reporting Forms

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- Summary of Changes to Reporting Forms:
  - Information being gathered at the accounting fund level.
  - Input instructions provided if cursor is placed in the input field, including limits to form and amounts.
  - Where appropriate, drop-down menus have been added to ease completion.
  - Some drop-down menu responses provide further instructions based on the responses in the box.
  - Questions have been included to determine whether the balances reflected in SCEIS are accurate and to determine if the system is being fully utilized by the agency.

# Summary of Changes to Reporting Forms cont.

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- Summary of Changes to Reporting Forms:
  - Where appropriate, calculations are performed to ease completion.
  - If forms are completed manually, some of the functionality will be lost. Please make frequent references to the guidance in the form (through input instructions and resulting instructions from drop-down menus) when completing manually.

# Summary of Changes to Reviewer's Checklist

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- Summary of Changes to Reviewer's Checklist:
  - Wording on questions may have changed, please read each carefully before answering.



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# TOPIC 2: CASH AND INVESTMENTS

# Form Changes

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- ④ Questions added to determine if balances reported in SCEIS are accurate.
- ④ Requests information required for credit risk disclosure for deposits and investments.
- ④ Expands information provided for investments for disclosure requirements related to diversification and investor risks.

# Other Changes

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- ④ Clarification of balances to be reported in each category:
  - Petty cash is cash on hand.
  - Cash on deposit with banks should include all bank accounts whether used as petty cash, operating, programmatic, or non-transactional (savings accounts).
  - Investments should meet reporting definition of investments.
- ④ The Form requires expanded information regarding credit risk for cash and investments.

- Yearend Rpt – Cash & Investments
  - ZFI\_ZFMGL\_C03\_QCASH\_INVST\_CLPK
  - Provides the General Ledger Balances of Cash on Hand, Cash held in Banks (not with the STO), and Investments (not with the STO) to be reviewed and verified as accurate in the Reporting Form 3.1
  - Due Date: July 31, 2011
  - Distribution: Sent by CGO on July 12, 2011
  - Criteria to Run: Enter fiscal year and Business Area.
  - Base for information: General Ledger Balances

# Report Information cont.

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- ④ Changes by the CGO in the resulting view prior to sending reports:
  - Posting Period column hidden
  - GAAP Fund Type column hidden.
- ④ This report can be used at interim dates throughout the year by keying the desired period over the default period.

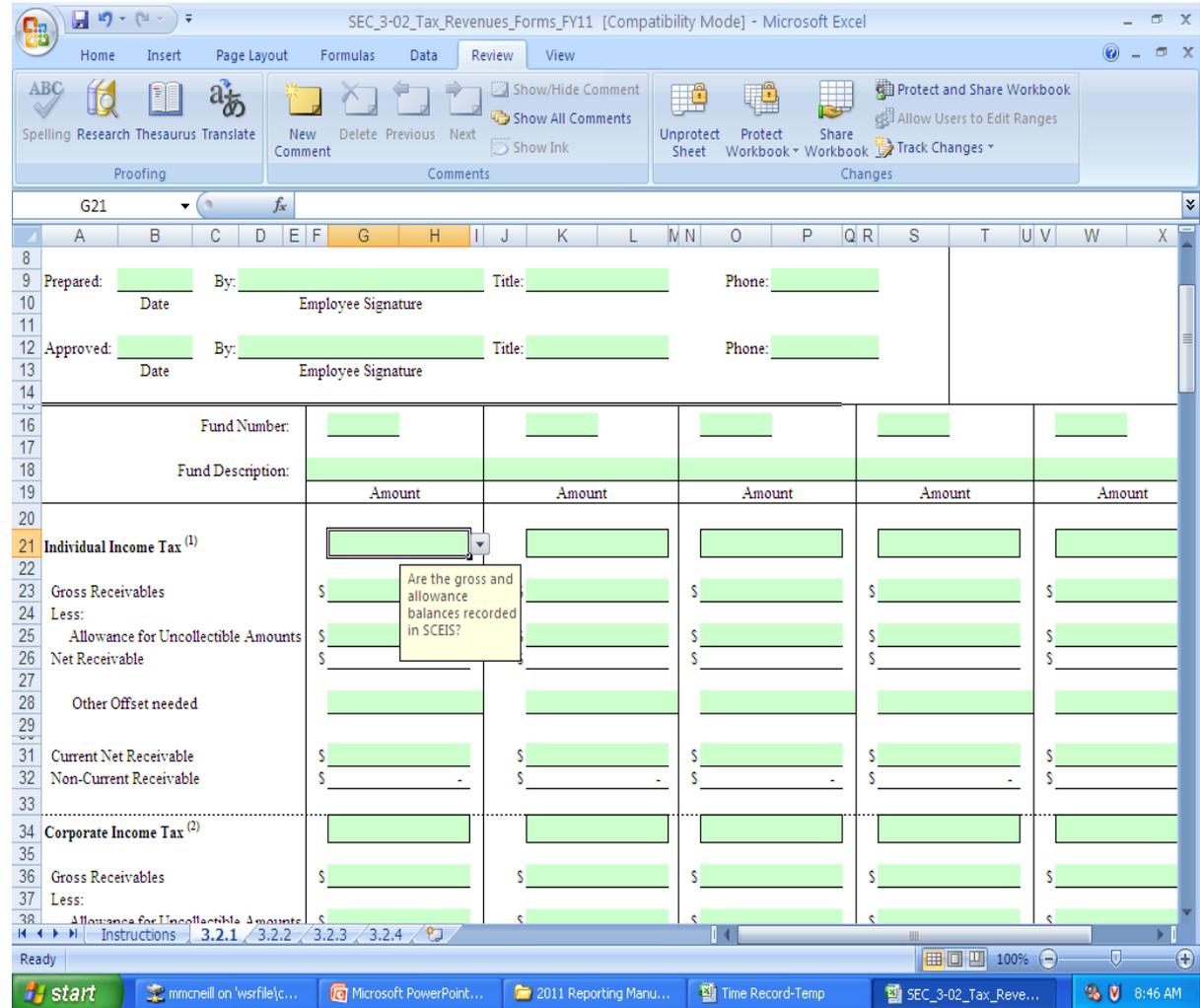


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# TOPIC 3: TAX REVENUE

# Form Changes

- Due: Aug 31
- Information is requested at the Accounting fund level.
- Use drop-down menus to indicate if recorded in SCEIS.



The screenshot shows a Microsoft Excel spreadsheet titled "SEC\_3-02\_Tax\_Revenues\_Forms\_FY11 [Compatibility Mode] - Microsoft Excel". The spreadsheet is a form for reporting tax revenues. It includes fields for "Prepared:" and "Approved:" with sub-fields for Date, Employee Signature, Title, and Phone. Below these are sections for "Individual Income Tax (1)" and "Corporate Income Tax (2)", each with "Gross Receivables" and "Less: Allowance for Uncollectible Amounts" sub-sections. A yellow tooltip is visible over a dropdown menu in the "Individual Income Tax (1)" section, asking "Are the gross and allowance balances recorded in SCEIS?". The spreadsheet is displayed in "Compatibility Mode" with the "Review" tab selected. The Windows taskbar at the bottom shows the Start button and several open applications, including "Microsoft PowerPoint...", "2011 Reporting Manu...", "Time Record-Temp", and "SEC\_3-02\_Tax\_Reve...". The system clock shows 8:46 AM.

# Other Changes

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- The Manual approaches the guidance for this reporting section by providing information on the types of tax revenue and the requirements for reporting each.
- Example 3.2(A) provides the listing of general ledger accounts in SCEIS and the type of tax revenue associated with the reporting requirements. The number of accounts has increased from the object codes in STARS.



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# TOPIC 4: MISCELLANEOUS REVENUE

# Form Changes

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- Request General Ledger offset information for balances not recorded in SCEIS for proper reporting of activity in Revenue and Expense Statements.

- Yearend Rptg – Accounts Receivable
  - YYZFI\_ZGLP\_O01\_Q004\_RECV
  - Provides transactions reflected in revenues that would represent receivables based on the categories reflected. Includes
    - Grants and Contracts
    - Student Receivables
    - Patient Receivables
    - Other Receivables
  - Due Date: August 15, 2011
  - Distribution: From CGO approximately 10 business days prior to the due date.

# Report Information cont.

- Report Running Criteria:
  - Fiscal Year: 2011
  - Date for Clearing: 7/01/2011
  - Fiscal Period/Year: 001/2012
- Base for Information: Transaction details with GoTo capabilities for accessing Document information
  - Right click the selected amount,
  - GoTo,
  - ECP Transaction code FB03.
- Modifications to output by CGO prior to distribution to agencies: Column size adjusted for easier view.

# Form Changes – Loans Receivable



- Due Date: July 31, 2011
- Information is requested at the accounting fund level.
- Indicate through the drop-down menu if the balances are properly reflected in the SCEIS General Ledger.
- Provide the balances requested and offsetting entry information (General Ledger numbers, cost centers, functional areas, and grants, if applicable).

# Form Changes – Refunds

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- 🌀 Due Date: August 31, 2011
- 🌀 Information is requested at the accounting fund level.
- 🌀 Indicate through the drop-down menu if the balances are properly reflected in the SCEIS General Ledger.
- 🌀 Provide the type of expenditure by general category from the selection available in the drop-down menu.
- 🌀 If more than two types of expenditures give rise to a refund receivable in a single fund, report the same fund in multiple columns. Create as many forms as necessary to report all of the refunds receivable.



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# TOPIC 5: GRANTS

STATE INFORMATION  
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# Form Changes

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- 🌀 Due Date: September 20, 2011
- 🌀 The response to the question invokes specific instructions for completion of the parts which follow. Pay attention to these instructions.
- 🌀 Part 2 requires providing the General Ledger offset for balances that are not accurately reflected in the SCEIS General Ledger.

# Reminders

- ④ Recipients that expend the resources by distribution to vendors, employees, or organizations outside of the State Reporting Entity should report the revenue.
- ④ Pass through to other agencies should not be reported.
- ④ The majority of grants received are reimbursement-based and therefore revenue should equal expenses.
  - If revenue exceeds expenses, deferred revenue should be recognized to reclass a portion of the revenue.
  - If expenses exceed revenue, a receivable should be recognized to increase revenue.

# Report Information

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- The report is discussed with the Miscellaneous Revenue
  - Yearend Rptg – Accounts Receivable
  - YYZFI\_ZGLP\_O01\_Q004\_RECV

# Form Changes - Disallowances

- Grant Disallowances are reported on Form 3.14. - Due Date: July 31, 2011
- This is only reported if an agreement has been reached between the grantor and the state agency.
- Information is gathered through drop-down menus, amount fields, and description or narrative fields.
- If a copy of the agreement is available, please attach it to your submission.



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# TOPIC 6: CAPITAL ASSETS

# Form Changes – Capital Assets

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- ④ Questionnaire expanded to include understanding of the information as reported by Asset Management in SCEIS.
- ④ Requests information regarding assets received as donations.
- ④ Balances, Additions, and Retirements information needed only if errors are identified in SCEIS.

## Asset History Report

- ZFI\_ZFI\_AAC23\_\_ASSET\_SHEET\_GEN
- Reports the totals by asset reporting category, including the summarization of the activity in each category.
- Criteria: Fiscal Year=2011, Depr Code=20, Business Area
- Due Date: September 20, 2011
- Distribution: By CGO approximately 20 business days prior to due date

# Report Information cont.

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- Base for Information: Summarized asset records within Asset Management
- Modifications to output by CGO prior to distribution to agencies: Column size adjusted for easier view

# Form Changes – Operating Leases

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- ① One reporting package includes forms for leases as lessee and lessor.
- ① The responses to each question in Parts I, II, and III prompt instructions for the completion of additional questions and parts of the form.

- Yearend Rptg – Operating Lease Expenses
  - YYZPU\_O30\_OP\_LEASE\_YE\_RPTG
  - Provides the payments made by vendor from the General Ledger accounts identified with the period in which the payment was made. Allows reconciliations with minimum required lease payments.
  - Criteria: Fiscal Year leave at default, Business Area
  - Due Date: August 31, 2011
  - Distribution: By CGO approximately 15 business days prior to due date

# Report Information cont.

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- Base for Information: Transactional information within general ledger with GoTo capabilities for accessing Document information
  - Right click the selected amount,
  - GoTo,
  - ECP Transaction code FB03.
- Modifications to output by CGO prior to distribution to agencies: Column size adjusted for easier view



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# TOPIC 7: INVENTORY

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# Form Changes

- ❶ Questions have been added regarding the taking of the physical count, the use of another system in maintaining the inventory records, the valuation method, and whether the balances are reflected in SCEIS.
- ❷ The balances on the inventory report should be compared to the June 30, 2011 valuation to identify differences to be reported on the form.
- ❸ Responses to the questions cause further instructions to appear in the form. Follow these instructions.

# Form Changes cont.

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- If the space provided is not sufficient to explain differences between the physical count valuation and the general ledger balance, please provide an attachment with the explanation.
- Offset information is needed to reflect any differences deemed to be needed. Please provide the General Ledger account, cost center, functional area, and grant, if applicable.

- Yearend Rptg – Inventory
  - ZFI\_ZFMGL\_C03\_QINVENTORY\_CLPK
  - Provides valuation of inventory reported by the General Ledger for reporting purposes.
  - Criteria: Default values for Posting Period and Fiscal Year with Specified Business Area
  - Due Date: August 15, 2011
  - Distribution: By CGO approximately 10 business days prior to submission due date
  - Base of Information: General Ledger Balances

# Report Information cont.

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- Modifications to output by CGO prior to distribution to agencies:
  - Column size adjusted for easier view
  - Posting Period column hidden
  - GAAP Fund Type column hidden



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# TOPIC 8: ACCOUNTS PAYABLE

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# Reminders

- ④ Invoices being processed after July 15<sup>th</sup> that relate to the receipt of goods or services prior to June 30<sup>th</sup> must be marked with “Prior Year Payable”.
  - Do not modify the phrase. The report information generated will be inaccurate. Ensure the phrase is undisturbed if additional information is added as a suffix.
- ④ Invoices being processed after July 15<sup>th</sup> with a portion relating to goods or services received prior to June 30<sup>th</sup> should be identified, listed, and reported to the CGO as a liability.
- ④ Expected billings should be estimated and reported to the CGO as a liability if the goods or services were received prior to June 30<sup>th</sup>.

# Reminders cont.

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- 🌀 The information system is a tool to assist in the identification and reporting of information. It is not the process and cannot provide an absolute answer for identifying liabilities.
- 🌀 Managerial and processing methods must be used in the identification of liabilities.
- 🌀 The Reporting Manual on the website includes discussions of concepts and accounting principles.
- 🌀 The instructions within the form workbook provide guidance for procedures to identify liabilities.

# Form Changes

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- Information is requested at the accounting fund level.
- Information is requested at a reporting classification level – invoices, accrued expenses, aid to individuals, etc.
- Any fund in which expenditures are recorded but are not listed on Form 3.12.1 must be listed on Form 3.12.2.
- Additional copies of Form 3.12.1 may be created to report on all funds utilized by the agency.

## Prior Year Payables

- YYZFI\_ZGLPO01\_Q004\_PPAY
- To report all invoices marked as “Prior Year Payable” during processing within SCEIS
- Criteria:
  - Business Area
  - Fiscal Year/Period = 001/2012 to 002/2012
  - Item Text Prior Year Payables remain with default
- Due Date: September 15, 2011
- Distribution: By CGO approximately 15 business days prior to due date

# Report Information cont.

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- Base for Information: Payables transactions with GoTo capabilities for accessing Document information
  - Right click the selected amount,
  - GoTo,
  - ECP Transaction code FB03.
- Modifications to output by CGO prior to distribution to agencies: Columns have been reduced to the area of the results. When run by the agency its business area and description will appear in the header not in the body of the data.



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# TOPIC 9: INTERFUND

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# Form Changes

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- Responses to the questions provide specific instructions to completion of the form. Please follow the instructions provided.
- It is important to identify the agency and fund to which the amount is owed.
- The document numbers are required for full understanding to be obtained.

# Report Information

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- Yearend Rpt – Inter Government Rec/Pay
  - ZFI\_ZFMGL\_C03\_QINTR\_GOV\_CLPK
  - To report balances in SCEIS related to interfund payables
  - Criteria: Default posting period and fiscal year; enter Business Area
  - Due Date: September 10, 2011
  - Distribution: By CGO approximately 15 business days prior to due date

# Report Information cont.

- Base for Information: General Ledger Balances with GoTo capabilities through the BW Document Query for accessing Document information
  - Right click the selected amount,
  - GoTo,
  - BW document query which generates a new spreadsheet listing the documents that make up the amount requested
    - Right click the document or amount
    - GoTo
    - ECP Transaction code FB03.
- Modifications to output by CGO prior to distribution to agencies GAAP Fund Type is hidden.



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# TOPIC 10: COMPENSATED ABSENCES

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# Form Changes

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- Information is requested at the accounting fund level.
- Examine the report provided and determine if the information is accurate and that all employees have been reported.
- Provide the FTE employees earning leave as of year-end.
- If the report is inaccurate, complete Part 2.

## Compensated Absences

- Not a BW Report
- Generated centrally
- To evaluate the leave balances for each employee, calculate a value for the leave balances in dollars, and provide information for proper expenditure classification of the value
- Due Date: July 31, 2011
- Distribution: By CGO on July 18, 2011



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# TOPIC 11: LITIGATION

STATE INFORMATION  
TECHNOLOGY



SC BUDGET AND CONTROL BOARD

# Form Changes

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- Information is gathered through yes/no questions, selection within drop-down menus, narrative descriptions, and amount fields.
- Control totals have been added to aid in evaluation by reviewers of the completeness of the information provided.

# Reminders

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- ④ Payments to external attorneys should be examined to identify what activity is required to be reported and if all situations have been properly reported. A BW Report is available to assist with this evaluation.
- ④ For situations that have evolved into litigation cases, the attorney's signature is required on the summary form. Please allow time to obtain this signature before the due date.

- Yearend Rptg – Litigation Expense
  - YYZPU\_O30\_CAFR\_Q\_LFEE
  - To provide transactional information for evaluation to identify potential situations that require reporting in the Litigation reporting package
  - Criteria: Default value for Fiscal Year; enter the Business Area
  - Due Date: July 31, 2011
  - Distribution: By CGO on July 18, 2011

# Report Information cont.

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- Base for information: Transactional detail with GoTo capabilities for accessing Document information
  - Right click the selected amount,
  - GoTo,
  - ECP Transaction code FB03
- Modifications to output by CGO prior to distribution to agencies: Column width adjusted to result area. Business area appears in body of report not the header.



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# TOPIC 12: CLAIMS

# Form Changes

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- Due Date: August 15, 2011
- Information should be provided at the accounting fund level.
- Information is collected through drop-down menu options as well as amount fields and narrative information.



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# TOPIC 13: MISCELLANEOUS LOSS LIABILITY

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# Form Changes

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- Due Date: August 15, 2011
- Information on the funds should be provided at the accounting fund level.
- A separate form is required for each situation identified.
- Information is gathered through drop-down menus, amount fields, and narrative descriptions.



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# TOPIC 14: FUND BALANCE

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# Form Changes

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- 🌀 This is a new reporting package. Due: Sept 20.
- 🌀 With the changes in GASB 54, analysis is required in some funds to identify the classification of fund balance to be reported by the fund.
- 🌀 This reports the breakdown of fund balance in funds where resources from restricted, committed, assigned, and unassigned sources are reported in the same fund.
- 🌀 Information is gathered through description fields, amount fields, and calculated fields. Be sure that someone recalculates all calculated fields.

# Any Questions?

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# Next Steps

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- ④ What are they?

***Please complete the online course evaluation that will be emailed to you after the workshop.***

Your input will help to shape future enhancements to the SCEIS End User Training Program