General Appropriations (GA) Sweep

Overview
The “GA Sweep” is a system process that is performed for balances in fund/funding component combinations defined as General Appropriations (GA). This process occurs individually for each Planning Unit and sweeps the balances (both positive balances and negative/deficit balances) from various detailed Chart of Accounts (COA) combinations to one COA combination per Planning Unit (defined by the Planning Unit Lead Administrator). There are two journal entries per Planning Unit - one for capital projects and a second for non-capital projects. The GA Sweep will use a unique transfer ledger account (92025 / SC737). This will allow the transaction to be visible to all users and on all reports.

The business reason for this activity is to “reset” individual COA combinations to a net balance of zero for the start of the new fiscal year. This is driven by the way that GA funds are budgeted and managed each year. Please consult your Lead Administrator or Budget Analyst with questions regarding these concepts.

The GA Sweep runs with the final June close each fiscal year (final general ledger close is in September). The entry is called “full replace” meaning that if the process runs more than once in the June accounting period, Workday reverses the old entry and replaces it with a new entry. Units will see just one entry for the GA Sweep and do not need to add together multiple transactions.

How it Works
The GA Sweep is a system process that does the following:

1. Looks at the Management book in total.
2. For each Planning Unit, identifies all COA combinations that conform to that unit’s definition of GA:
   a. School of Medicine (except for MB&B) = YD000003/FD01
   b. All other units (including School of Medicine MB&B) = YD000002/FD30 and YD000004/FD30
3. For each COA combination with a balance not equal to $0.00 (i.e. both positive balances and negative/deficit balances), move that balance to a pre-determined COA combination in that same Planning Unit. This is called the “target”.
4. This Target COA combination is also where centrally-supported units will receive their GA funding from the Budget Office, netting GA in total to zero for the Planning Unit.

Accounting – How do we “move that balance”?
The journal entry is booked in Management view only using a distinct ledger account and spend category on both the debit and the credit:

- LA 92025 GA Sweep Activity – CENTRAL USE ONLY
- SC737 GA Sweep Activity - CENTRAL USE ONLY

The GA Sweep will look like a transfer because the ledger account is a Profit & Loss (P&L) or Statement of Activities (SOA) account. It will not book directly to net balance ledger account (LA 31001). The net
balance process runs after the GA Sweep, just as it does with all period close events. Net balance will update in the same way as it does for all other SOA transactions.

Example:
Debit (negative or deficit) net balance of $5,890.00 in COA combination #1
Credit (positive) net balance of $7,400.75 in COA combination #2.
Entry will be:
  Dr. 92025/SC737 – COA Combination #2 - $7,400.75
  Cr. 92025/SC737 – COA Combination #1 - $5,890.00
  Cr. 92025/SC737 – Planning Unit’s Central COA Combo - $1,510.75

Ending balances after the GA Sweep and before final GA funding will be:
  • COA Combination #1 = $0
  • COA Combination #2 = $0
  • Planning Unit’s Central COA Combo = Credit = $1,510.75

Exception – Cost Share Accounts Missing Assignee
As discussed in the documentation on related worktags, Grants default or “bring along” other COA segments including Assignee, where applicable. However, it is possible to remove the default assignee when processing a transaction. This will result in a cost share balance that is missing an Assignee.

Ex: GR123456.YD000002.CCxxxx.PG000032.PJ000001.FD30 – debit balance of $15

Due to this defaulting behavior for related worktags, the GA Sweep process cannot “drop” the Assignee. Therefore, when the GA Sweep process runs, the transaction will do the following:

  Dr. Central Account Target for the Planning Unit $15
  Cr. GR123456.YD000002.CCxxxx.PG000032.PJ000001.FD30.EAB123 $15

This results in two ending net balances. A debit of $15 without the Assignee value and a credit of $15 with the Assignee value. Departments must make any necessary updates/corrections and can do so by one of the following methods:

1. As part of the year-end close – Manually clear all cost share accounts that have balances without assignee. OR
2. In the new fiscal year – Identify opening balances in cost share accounts that have offsetting balances with and without assignees. Process an operating transfer to clear.

The Controller’s Office recommends proactively clearing/funding cost share accounts on a regular basis (ex: monthly) to avoid complications.

Reporting
The use of a transfer (P&L or SOA) account means that the GA Sweep activity will be visible on the reports that calculate ending net balance. GA Sweep activity will also be visible on transaction detail reports.

New in FY19 - Since this entry does not directly book to net balance, it is not expected to create a discrepancy between reports that calculate ending net balance vs. reports that present the booked
ending net balance. For example, when running the Account Balances Detail – Yale report for a given COA combination, the FY19 ending balance will equal FY20 beginning balance. (In this report, the beginning balance is pulled from the actual ledger account balance, and the ending balance is calculated based on activity year to date.) In FY18 and prior years, the GA Sweep was booked directly to net balance and is not visible on transaction detail reports or reports that calculate ending net balance.